John Cranford,
M. D.

Consequently 79 Days

Thomas Arrendell

Henry Hartes Book

Henry Harts

Dated July 1st 1779

Limerick July 1st 1781: Eighty One

Robert Anderson he

Banishment

120757.17

Book-keeping

IN THE

TRUE *ITALIAN* FORM

Exemplified

From the Precepts *of the Late*

Ingenious Author

OF

Mercantile Arithmetick

NOW REVISED

Corrected and Improved

BY

William Jackson

Accountant.

BOOK-KEEPING

IN THE

TRUE ITALIAN FORM

OF

DEBTOR and CREDITOR

By Way of Double Entry;

OR,

PRACTICAL BOOK-KEEPING

EXEMPLIFIED.

From the PRECEPTS of the late

INGENIOUS AUTHOR

OF

MERCANTILE ARITHMETIC.

NOW REVISED,

CORRECTED and IMPROVED

By *WILLIAM JACKSON*, Accountant.

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Printed, by ISAAC JACKSON and SON, at the *Globe* in *Meath-Street*; And sold by moſt Book-ſellers in Town and Country. (Price 4*s*. 10*d*. half-penny.) 1771.

John & Henry Anderson
Merchants of
Batts (May 22nd 1799)
7th Year of the Republic
One & Indivisible.

Thos F Arrendell
Apprentice to J & H A
Born in the W Indies
a True Englishman

Crawford

13654

PREFACE.

IN conducting of Buſineſs (as the Compiler of the Treatiſe called PRACTICAL BOOK-KEEPING obſerves) ORDER and METHOD contribute very much to lighten the Care, facilitate the Diſpatch, and enſure the Succeſs thereof: And the Advantages of Regularity are, not more ſenſibly experienced by the extenſive Trader, in any Part of his Tranſactions, than in the Orderly Stating and Keeping his BOOKS of ACCOUNTS. This being a Point of the Utmoſt Importance, the Neglect thereof is often attended with the moſt diſaſterous Conſequences; as it is manifeſt, his Affairs muſt be in Diſorder, whoſe Books of Accounts are ſo; Which, if they had been rightly kept and judiciouſly poſted, the Situation of his Affairs could be readily known from the Regularity of his Entries: And among the *Hollanders* it is taken for a Maxim, That "he who "fails in his Buſineſs, or becomes a Bankrupt, muſt have been "ignorant of this important Branch of Knowledge"; an evident Inſtance of the great Eſtimation they have for the ART of BOOK-KEEPING, and of the indiſpenſible Neceſſity that an accompliſhed Merchant lies under to be perfectly acquainted with it.

The Method, which for a Series of Time paſt, has been univerſally adapted by Merchants of Diſtinction for keeping their Accounts, is that called the *ITALIAN* Method, by a Double Entry of Debtor and Creditor, which by Way of Eminence is now always diſtinguiſhed by the Appellation of BOOK-KEEPING, as being of all others the moſt perfect, the moſt Elegant, and the moſt Satisfactory, either for the Merchants own Information in the general State of his Affairs, or in any Particular Branch thereof; or otherwiſe for the Inſpection of others who may have had Connections with him in Trade.

Therefore the General Plan, and manner of Expreſſion in making Entries to be laid before Pupils, as a proper Pattern for their Inſtruction, ought to be ſuch as may furniſh their Underſtandings with the cleareſt Ideas of the Principles on which they are to proceed, and imperceptibly familiarize them to that Method, and to that Style, proper to be uſed in real Buſineſs; And, from a Copious Variety of Precedents, teach young Proficients how to diſpoſe Occurrences of any Kind, in the neateſt and moſt correct Mercantile Manner.

For

Tho' " not only every Province and Country, but every Pro-
" feſſion hath its peculiar Dialect, and Manner of Expreſſion:
" That which graces the Merchant is diſtinguiſhed by Conciſe-
" neſs with Perſpicuity, and Simplicity with Elegance, reject-
" ing all Uſeleſs Superfluities; yet adopts that which is Eaſy,
" Intelligible, Natural and Uſeful".

The Generality of Speculative Writers on this Subject, not cloſely adhering to theſe Principles, have deviated too much from natural Simplicity, and by aiming too ſtrictly at Art have introduced ſundry, needleſs Accounts particularly in Company, tending rather to perplex than elucidate their Journal and Leger Entries.

Previous to theſe Treatiſes called the Complete Syſtem of *Italian* Book-keeping, Or the Complete Syſtem of Practical Book-keeping from *Dowling's* Precepts, the firſt Pieces worthy of the Name that appeared in print here, were *Webſter's* Eſſay on Book-keeping, and *Mair's* Book-keeping Methodized. And indeed *Webſter's* Theory and Inſtructions were well received, but his Examples were neither ſufficiently comprehenſive, nor his Foreign and Company Accounts ſo well adapted to the Courſe of Trade as the Importance of the Subject required. *Mair* indeed reduced his Rules into a regular, eaſy Syſtem, and merited great Applauſe, tho' at the ſame Time his Examples, neither in Foreign nor Company Accounts, were handled in ſo Mercantile and perſpicuous a Manner, in his Journal and Leger, as might be expected from ſo eminent an Author on other Subjects, and his Sett of Books were deem'd to be very ſhort or deficient.

Theſe

These Defects gave the Ingenious Author of Mercantile Arithmetic a fair Opportunity of displaying his Abilities, in teaching this excellent Art in the City of *Dublin*; and undoubtedly had he lived to revise and publish his own Curious System of Instructions, upon the Art of Book-keeping, he would have imparted his Knowledge to the World with the greatest Advantage and Elegance; but it seems that after his Decease nothing could be found on the Subject, but imperfect Copies taken by School-boys from his first Manuscripts; some of which falling into the Hands of *J. H.* a young Man of considerable Experience in the Counting House, who, thinking it a pity that such excellent Precepts should be lost, collected as much of the scattered Remains as he possibly could, and set himself to work, in Order to rescue from Obscurity and introduce to publick View that Curious Piece, entitled, a COMPLETE SYSTEM of PRACTICAL BOOK-KEEPING, extracted from and comprehended in that highly applauded Method commonly called *Dowling's*: Which Edition having met with a generous Encouragement by Subscription, and the Remainder now sold off, I have revised the Work at the request of certain Booksellers who propose to republish it.

But finding it abound with puerile Expressions, far beneath the Pen of the said Original Author, I have presumed to make such Alterations as appeared necessary, to render the Expression of the Entries conformable to the Language of the most eminent Accountants now in the Practice of Business; and in many Places have made such Amendments and Changes, as may render it worthy of a new Title, with as much Propriety, as there was at first in changing ITALIAN BOOK-KEEPING for PRACTICAL BOOK-KEEPING (or *vice versa*), both being in a manner one and the same; only with the Alteration of Names, and a considerable Addition on Exchanges, and some useful Tables collected by the Editor, and transferred from the Practical Book-keeping to this Treatise, which now appears under the Title of, "BOOK-KEEPING in the TRUE *ITALIAN* FORM, of Debtor and Creditor by Way of Double Entry, Exemplified from the Precepts of the late Ingenious Author of Mercantile Arithmetic, Revised, Corrected and Improved by

WILLIAM JACKSON.

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Leger 1, or A.

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Waſte-Book 2, or B.
Journal 2, or B.
Leger 2, or B.

The THIRD SET of BOOKS, on PARTNERSHIP or COMPANY.

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ERRATA.

The Reader is desired to correct the following with a Pen.

Page 29 to 32 for 1762, read 1769.

MARYLAND

ITALIAN BOOK-KEEPING

According to the MODERN Method.

INTRODUCTION.

BOOK-KEEPING is the Art of keeping Books of Accounts.

ITALIAN Book-Keeping is the Method of keeping Accounts by Way of *Dr.* and *Cr.* or *Double-Entry*, and is ſo called, becauſe it was firſt uſed by the *Italians*.

IT is an Art that teaches to record the ſeveral Tranſactions of our Affairs, in ſo exact and regular a Manner, that at any Time, we may know the true State of each particular Branch of our Dealings; or of the Whole, with Eaſe and Diſpatch.

IT is a Science whoſe Principles are ſo ſimple and ſolid; its Concluſions ſo natural, certain and evident, and the Symmetry of its ſeveral Parts ſo complete and harmonious; that the very *Speculation* is no leſs *pleaſing*, than the *Practice* is *profitable*.

PART I.

The WHOLE ART conſiſts in the Knowledge of,

1. The Books made Uſe of, and their ſeveral Uſes.
2. The Method of recording the Tranſactions.
3. The Method of balancing the Books.

Of the BOOKS and their USES.

The PRINCIPAL BOOKS *are*,

1. The Waſte-Book.
2. The Journal.
3. The Leger.

The AUXILIARY BOOKS *are*,

1. The Caſh-Book.
2. The Bill-Book.
3. The Invoice-Book.
4. The Sale Book.
5. The Book of Accounts Current.
6. The Book of Commiſſions.
7. The Book of Charges.
8. The Copy-Book of Letters.
9. The Book of Poſtage of Letters.
10. The Book of Ship Accounts.
11. The Receipt-Book.
12. The Pocket-Book of Memorandums.

Some Merchants uſe more, ſome fewer of theſe *Auxiliary Books*, each according to his different Way of Dealing or Thinking.

The WASTE-BOOK,

IS ſo called, becauſe of its being made of ordinary or waſte Paper. It is called by ſome the *Blotter*, as being liable to many Blots and Alterations; and the *Memorial*, as being intended to eaſe the Memory, by recording therein without Delay, the Occurrences of Trade, until the Book-keeper be at Leiſure to tranſcribe them into a fair Journal. It is ſometimes called the *Day-Book*, becauſe the ſeveral Tranſactions that occur from Day to Day are therein recorded, according as they happen, and in the Order of their ſeveral Dates. It begins with an Inventory of what the Merchant has in Money

Money, Wares, Debts, &c. and what he owes to others. The several Particulars are mentioned in so many Lines, and afterwards whatever Transactions happen in his Dealings are set down in the very same Order as they happen; marking the several Circumstances, which are generally as follow, viz.

1. The Date.
2. The Transaction.
3. The Person.
4. The Payment.
5. The Quantity and Quality.
6. The Price. See *Jan* 2. &c.

It is ruled with 3 Columns to the Right, for *£. S. D.* and one to the Left for a Margin, to which it will be convenient to add another broad enough to contain 3 or 4 Letters to regulate the Beginnings of some Lines; but this Line must be drawn with a Black-Lead Pencil.

The JOURNAL.

IS so called, because as well as the *Waste-Book*, it is a Kind of *Day-Book*, in which the Daily Occurrences of Trade are mentioned in the very Order of their several Dates. Its Use is to prepare the Articles of the *Waste-Book* for the *Leger*, and so render the *Leger* Posts more easy, and of Consequence less liable to Error: This Preparation consists, in shewing on every Article the proper *Drs.* and *Crs.* and to whose Accounts or Folios in the *Leger*, those Articles are to be carried.

It is ruled by some like the *Waste-Book*: By others there is added another Column to the Left for the *Leger* Folio of the several *Drs.* and *Crs.*

General Directions *to keep a* Journal *regularly.*

1. WRITE the *Drs.* and *Crs.* in a larger and thicker Letter than the rest.

2. Let all be written neatly, and by one Hand if possible, at a convenient Distance from the Lines that separate the Articles; and draw those Lines by a Rule.

3. Let the first Word of every Paragraph of an Article be close to the Left-Hand Line, and the first Word that begins any other Line of the same Paragraph farther towards the Right-Hand, at the Distance of 3 or 4 Letters, which Distance may be regulated by a Black-Lead Line, as in the *Waste-Book*: Or if you please, you may set the first Word of the Paragraph to the Black-Lead Line, and begin every other Line of the Paragraph at the Ink-Line.

4. Do not begin any Article at the Bottom of a Page, which cannot be intirely contained in that Page: Nevertheless, leave as little Blank-Paper as possible, lest any other Article should be foisted in; but if you cannot avoid leaving Room, without dividing an Article, draw a Line across the Blank diagonally.

5. If a Miſtake be committed, do not either blot it out, or eraſe it; but if you take Notice of it immediately, write after the Miſtake what ought to have been written, with theſe Words *(I ſay)* between it and the Correction. If it be not ſoon enough taken Notice of, either Note it in the Margin, or *(there)* refer to where it may be found.

How an ARTICLE *is to be* worded (*or* expreſſed) *in the* JOURNAL.

AS far as the Caſe will bear, expreſs the ſeveral Circumſtances in the following Order, viz.

1. The Date.
2. The Dr.
3. The Cr.
4. The Sum.
5. The Quantity and Quality.
6. The Tranſaction, Perſon and Payment.
7. The Price.

The four firſt Parts are to be obſerved in all Caſes; the three laſt may be omitted in ſome, viz. when ſufficiently underſtood in the reſt; and even when they are not omitted, the Order may be changed, as in the following Caſes.

In Articles of Buying *and* Selling.

IT is better to make the 5th and 6th change Places, viz. put 5th the Tranſaction, Perſon and Payment, and 6th in a new Line or Lines put the Quantity or Quality.

In Draughts *and* Remittances.

IN the 5th Place, after the Sum and Species mentioned in the Bill which is the Quantity and Quality, ſet the Rate of *Exchange*, if it be mentioned in the Bill. In the 6th Place, for the Tranſaction, Perſon and Payment, mention (in the Draughts) the Perſon on whom drawn, on what Day, when payable, and to whom, and Value of whom; (in the Remittances) the Perſon who draws, and what Day, when payable, and on whom. In the ſeventh Place ſet the Rate of *Exchange*, if it be not mentioned in the Bill; for if it be, it muſt (as before) be in the 5th Place.

In

In Articles of Foreign *Affairs for* your own *Account.*

AT the latter End mention the foreign Money to which the Article amounts.

1. *When there are fundry* Drs. *and one* Cr. *or one* Dr. *and fundry* Crs. immediately after the Sum, mention what regards the ſingle Account, and afterwards when you come to ſpecify the particular Accounts, underſtood under the general Terms (*Sundries,*) mention after each, ſuch other Circumſtances as properly belong thereto.

2. *When there are fundry* Drs. *and fundry* Crs.

THESE Kind of Poſts are to be avoided, if it can conveniently be done, by making two Parts of one; but when they cannot well be avoided, then immediately after the Sum, mention the Tranſaction, or ſuch Circumſtances as do not regard one Account more than another, and reſerve to each particular *Dr.* and *Cr.* ſuch other Circumſtances as have Reſpect thereto.

The LEGER.

IS the chief or grand Book of Accounts, to which all the reſt are ſubſervient. Into this all the ſeveral Articles which belong to the ſame Perſon or Account, and are diſperſed in different Parts of the *Waſte-Book*, and ſometimes in the other *Auxiliary-Books*, are gathered, and reduced each to its particular and diſtinct Head, or proper Folio, or Place. So that the Merchant at one View may ſee, how ſtands the Account of each Perſon he deals with, and each Sort of Goods he deals in, or any Part or Branch of his Trade, the State of which he deſires to know.

The two Pages of the Book which preſent themſelves as it lies open, are marked with the ſame Folio N°. and belong to the ſame Perſon or Account, which is there made *Dr.* on the Left-Hand, and *Cr.* on the Right.

It is ruled with a double Column to the Left-Hand of the Page, for the Months and Days, or, according to ſome, for the Day and Journal Page of the reſpective Articles. But this Record of the Journal Page is unneceſſary, becauſe the Date will as readily direct to the Place of the Journal, where that Article is, as the No. of the Page.

It has to the Right-Hand, the uſual Columns for *£. S. D.* and beſides, there is another to the Left of thoſe to mark the Folio of the ſame *Leger*, wherein the correſponding *Dr.* or *Cr.* mentioned in the Beginning of that Line is found. And to the Left of this again, on ſome Accounts there

are Columns for the Quantities, Weights and Meaſures; and on General Accounts of Goods, if there be more than two or three Sorts: On the Accounts of ſuch Correſpondents in foreign Parts, as deal for you, or for a Company under your Directions, or for themſelves and you together, theſe Columns are not omitted. In an Account of *Exchange* in Company, there are Columns for the foreign Coin, and for the Rate of *Exchange* of each Article.

To this Book belongs an Alphabet for the more readily finding out any Account therein.

GENERAL DIRECTIONS *to keep a* LEGER *regularly.*

1. CHOOSE a Place remote from Noiſe, and from the Eyes of Strangers.

2 Write all the Titles in a large Text Hand.

3. Write fair, without great Heads or Tails to your Letters, and leiſurely, to prevent Miſtakes. And draw all your Lines by a Rule.

4. Expreſs no more of an Article, than what regards that account on which you write, and what may be contained in one Line, unleſs the Nature of the Account requires a Diſtinction of the Particulars in ſeveral Lines and Sums, as it happens in recording ſeveral Bills and Notes, and other Paper Effects at one Time; as alſo in general Accounts.

5. Let your Figures be ſo placed, that the Units may exactly correſpond to the Units, and the Tens to the Tens.

6. Give to each Account a convenient Space, *e. g.* a whole Folio to *Profit and Loſs*; another to the Account of *Bills and Notes*; the Like unto the Account of *Caſh* and *Charges*, unleſs you bring the reſpective Articles in Totals from the *Caſh-Book* and *Book* of *Charges*. To the other Accounts you will give ſo much as you judge they may require, whether it be a whole Folio, or Half, or one Third, &c.

7. Open the Accounts in the *Leger*, one after another in the ſame Order they occur, leaving no Folio blank, nor turning back to vacant Spaces.

8. Never eraſe or croſs an Article, though a Miſtake ſhould be committed, not only to preſerve the Fairneſs of the Books, but chiefly that every Step and Circumſtance of the Affair may diſtinctly appear when, on Diſputes ariſing, (as it may happen) recourſe is had to the Books by yourſelf, your Executors, or others, but mend the Error by a new Poſt; as ſhall be ſhewn in the third Part of theſe Inſtructions.

9. When the Space aſſigned any Account is filled, open the Account in a new Place, and to the *Dr.* Side of this new Account, carry the Total of the *Dr.* Side of the Old, mentioning before each Total of the Old, transferred to Folio (——), and in the new Account, transferred from Folio (——). A formal Balance might be uſed, but this Method is more ſimple and eaſy.

10. When you ſettle Accounts with a Correſpondent, cloſe the Accounts in your *Leger* accordingly. (See Part third, under the Title of *Employers Account of Wares.*)

Of

Of the AUXILIARY BOOKS.

1. THE *Cash-Book* is that wherein the daily Receipts and Disburſements are noted, with the Dates, Perſons Names, Conſiderations, and ſometimes the Species, the Receipts on the Left-Hand or *Dr* Side, and the Payment on the Right-Hand or *Cr.* Side, either in *Waſte-Book* or *Leger* Style. From this Book, theſe Particulars are carried in Totals once a Month, either to the *Waſte-Book*, whence they paſs into the *Leger*, or which is better, into the *Leger* immediately, without carrying them into the *Waſte-Book* or *Journal*. Sometimes the Species receiv'd and paid are recorded in a Book called the *Specie-Book.*

2. The *Bill-Book*, or *monthly Book*, is that wherein the ſeveral Bills for which Payment is to be received or made are noted, each on the Month and Day it is to be paid: By this the Merchant knows with eaſe and ſpeed, when and where to ſend for the Payment of his Bills, and is warned to be ready for the punctual Payment of the Bills he has accepted. In this Book it is likewiſe convenient to mention the reſpective Days of Payment of other Debts active or paſſive, as well as Bills.

3. The *Invoice-Book*, contains principally an Account of the Particulars and Circumſtances of Goods ſhipped off, whether for your own Account, another Perſon's Account, or for yourſelf and others in Company. Its Form and Style are plain. Every Cargo has its Place in Order as it happens, and is thus expreſſed, after mentioning the Date.——

Invoice of Goods ſhipped on Board ſuch a Ship, (ſuch a Man) Maſter, conſigned to (ſuch a One) of (ſuch a Place), to ſell for my Account; or, by Order, and for Account of (ſuch an One) of (ſuch a Place); or, for Account of ſuch Perſons and me, each $\frac{1}{2}$, $\frac{1}{3}$, $\frac{1}{4}$, or whatever is the Share of each: Then mention the Quantities, Qualities, Marks, Numbers, Coſt, Charges, and, if they be for another's Account, the Commiſſion. Its Uſe is to give a ready and ſatisfactory Account of Particulars, and to record every Thing till the whole is compleated, and may be carried in one Article to the *Waſte-Book.*

4. The *Sale-Book* is deſigned to ſhew whatever regards Goods received to ſell for your own Account, or, for another Perſon's Account, or for others and yourſelf in Company. It is folio'd like the *Leger*; ruled like the *Journal*; worded by ſome like the *Waſte-Book*, by others like the *Leger.* It contains on the Left-Hand Page, the Names of the Perſons who ſent them; of the Ship and Maſter; the Species, Quantities, Marks and Numbers of the Goods, and afterwards the Charges laid out, both at, and after the Receipt, and when they belong to another, the Commiſſion. When the Cargo is ſold, the Neat proceeds on the Right-Hand Page, ſhew how they are diſpoſed of.

5. The *Book of Accounts Current*, contains the Copies of the Accounts you have drawn out, and ſent to your Employer or Employers.

6. The *Book of Commiſſions* contains the particular Orders you have receiv'd from your Correſpondents.

7. The

7. The *Book of Charges* contains,

First, General Expences which cannot be charged to any other particular Account of the *Leger*; such as Ware-House Rent, and other House Rent, Servants Wages, Postage of Letters for your own Account, Expences for House-keeping, Apparel, &c. which are to be carried monthly in Sums or Totals into the *Cash-Book*, or *Waste-Book*, and *Leger*.

Second, Expences which may be charged to particular Accounts; such as Custom, Freight, Porterage, Brokerage, all which are mentioned in a Place or Space peculiar to those Accounts, for which they are laid out, and when the whole is compleated, are carried in one Sum into the *Cash-Book* or *Waste-Book*.

8. The *Copy-Book of Letters* contains a Copy of every Letter of Business the Merchant writes to his Correspondents.

9. The *Book of Postage of Letters*, contains, in a Space peculiar to each Employer, the Date and Cost of each particular Letter receiv'd on his Account.

10. The *Book of Ship Accounts* contains the several Charges on the Account of each Ship the Merchant has; which are to be carried in Totals to such Ship's Account in the *Leger*, when their Charges are finished, or when the *Leger* Account is to be closed.

11. The *Receipt-Book* contains the Receipts or Acquittances, which every Person that receives Money from the Merchant, gives and signs.

12. The *Pocket-Book*, contains Memorandums of what the Merchant transacts, when he is not near his Books, or whatever else he is desirous not to forget.

PART

PART II.

The Method of recording the Tranſactions by their proper Drs. *and* Crs.

WE have given in the firſt Part of theſe Inſtructions, a ſhort Deſcription of a Merchant's Books, and their Uſes, and at the ſame Time in a great Meaſure explain'd the Method of recording the Tranſactions proper to each; but referred to this Place the more full and particular Explanation of the Name, Uſe and Application of *Dr.* and *Cr.*

There are three Things of which a Merchant is to keep Accounts, viz.

1. His Effects.
2. His Debts active and paſſive.
3. His Gains and Loſſes.

And hence it is we diſtinguiſh three Claſſes or Kinds of Accounts, viz. Real, Perſonal, and Imaginary Accounts.

Real Accounts are the Accounts of Effects or Things which may be a Perſon's Property, and are as follow, viz.

		Of which Accounts are kept under the Titles of
1.	Ready Money and Bank Notes	Caſh
2. Wares	In my own Hands for my own Account	Wares general and particular
	Conſign'd to another for my Account	Voyage to ſuch a Place
	In my Hands for another's Account	Such a Man *h. a.* of Wares
	Under my Direction for me and others	Wares in Co. with, &c.
3. Bonds.	Bills and promiſſory Notes payable to me	Bills and Notes, or Bills Receivable
	My own promiſſory Notes	Notes payable
	Contracts for money lent on Bottomry	Bottomry
	Bonds for Money at Intereſt	Bonds
4. Singular Effects.	Ships	Ship ſuch a One
	Houſes and Lands	Houſe or Land in ſuch a Place
	Moveables or Houſe Furniture	Moveables
	Stock or Share in certain Companies	Adventure or Stock in ſuch a Co.

PERSONAL ACCOUNTS *are the* Accounts *of the* Persons *we deal with, and are of* Several Sorts.

Of which Accounts are kept under the Titles of

1. A common perſonal Account	Such a Perſon (naming him)
2. An Account current of another's Affairs done by me	Such a Perſon, his Account
3. An Account current of my Affairs done by another	Such a Perſon, my Account
4. An Account of the Share which a Partner has in Co. under my Directions	Such a Perſon, his Account in Co.
5. An Account of the mutual Drafts and Remittances between me and a Correſpondent with whom I divide the Gain or Loſs by Exch^e.	Such a Perſon, our Account of Ex^e. in Co.
6. A general Account of ſeveral Drs. who need not particular Accounts	General Account of owing Perſons.
7. A general Account of ſeveral Crs. who need not particular Accounts	General Account of Perſons to whom I owe

IMAGINARY ACCOUNTS *are* Fictitious Titles *invented to repreſent the* Merchant *himſelf, and to ſupply the Want of* Real *or* Perſonal *Titles, and to record ſuch* Gains *and* Loſſes *as cannot be aſcribed to any* Real *or* Perſonal *Account.*

By the Title of

1. The Merchant is repreſented	Stock
2. The General Account of his Gains and Loſſes	Profit and Loſſes
3. The particular Expences of his Commerce, Houſe and Pocket, &c.	Charges
4. The particular Gain he has as Factor for another	Commiſſion
5. The Gain or Loſs he has by inſuring for others	Inſurance
6. The Gain or Loſs he has by Intereſt, may be recorded	Intereſt

There are ſome other Imaginary or Mediate Accounts made mention of by ſome, ſuch as Exchange-Account, *&c.* to repreſent the Gains and Loſſes that may happen in thoſe Ways; but they are altogether unneceſſary, ſince they can be abundantly ſupplied by eaſier and ſhorter Methods. The ſame may be ſaid of Accounts of conditional Obligations; Accounts of conditional, Promiſes; Reckonings; Accounts of Delivery; *Wager*'s Account; *Hazard*'s Account, &c. which are not uſed at preſent, and are much better by a bare Memorandum: For 'tis better to inſert thoſe uncertain Contracts in a Pocket Book

Book, until the Event is known, and then the common Rules and Titles are ſufficient.

Having given a Liſt and Explication of the ſeveral Accounts or Titles a Merchant may have occaſion for in his *Leger*. It remains to ſhew the Uſe, and Application of Dr. and Cr. in thoſe Accounts.

As in order to know how our Affairs ſtand, in relation to any particular Account, it is neceſſary to diſtinguiſh what that Account draws from us, and what it brings in to us; ſo each Account of the *Leger*, as has been already hinted in the firſt Part of theſe Inſtructions, has two Parts, viz. The *Debit* and the *Credit*; the *Debit* on the Left-Hand Page, to ſhew the ſeveral Coſts and Charges we have been at, on ſaid Account, or the Claims we make thereto; the *Credit* on the Right-Hand Page to ſhew the ſeveral Returns made to us by that Account, or the Allowances we are to make thereto. But on what Accounts we are to make thoſe Charges and Diſcharges, *i. e.* when and what Accounts we are to make Drs. and Crs. is what I am about to ſhew, which will plainly appear from the following General Rules.

GENERAL RULES *for* Debtor *and* Creditor.

A REAL ACCOUNT which is to have, or has a Title in my LEGER.

Is *Dr.* { When it becomes my Property, or, / When any Charge attends it.

Is *Cr.* { When it ceaſes to be my Property, or, / When it brings me in any Thing.

A PERSON or PERSONAL ACCOUNT which has or is to have a Title in my LEGER.

Is *Dr.* { When he becomes accountable to me; or, / When I ceaſe to be accountable to him.

Is *Cr.* { When I become accountable to him; or, / When he ceaſes to be accountable to me.

An IMAGINARY ACCOUNT of *Gain* or *Loſs*.

Is *Dr.* { When I Loſe, and have no Real nor / Perſonal Account, to charge or Debit.

Is *Cr.* { When I Gain, and have no Real nor / Perſonal Account to diſcharge or Credit.

The ſame RULES *otherwiſe expreſſed.*

A REAL ACCOUNT to which I give a Title in my LEGER.

When it becomes mine, / When it coſts me any Thing, } It is *Dr.* { For its Coſt or Value. / For that Coſt.

When it ceaſes to be mine, / When it brings me in any Thing, } It is *Cr.* { For its Price. / For the Value it brings.

A

A PERSON or PERSONAL ACCOUNT.

When he gets into my Debt, } Is *Dr.* { For what he then contracts.
When I get out of his Debt, } { For what I pay, or ceaſe to owe him.
When I get into his Debt, } Is *Cr.* { For what I then contract.
When he getsout of myDebt, } { Forwhat he pays,or ceaſes to oweme

An IMAGINARY ACCOUNT of GAIN or LOSS.

When I Loſe, and have no Real nor Perſonal Account to charge, } Is *Dr.* for the Loſs.
When I Gain, and have no Real nor Perſonal Account to diſcharge, } Is *Cr.* for the Gain.

Although in every Kind of Tranſaction, the proper Drs. and Crs. may be had from the aforeſaid general Rules; nevertheleſs, to leſſen the Difficulty in ſome particular Caſes, I ſhall give two other Rules which are more General ſtill, as being equally applicable to Real, Perſonal, and Imaginary Accounts.

Firſt UNIVERSAL MAXIM.

To take off a Debt, you muſt Credit the Account ſo much.

Second UNIVERSAL MAXIM.

To carry a Debt from one Account or Title to another, make the former Debtor, and the latter Creditor.

Note 1. In every Tranſaction that is to be poſted, you are at leaſt to have one Dr. and Cr. which you are firſt to ſeek among the Real Accounts, and for that Reaſon is put in the firſt Place. If a Real Dr. or Cr. is wanting, you muſt try among the Perſonal Accounts. If it is not to be found among the Real or Perſonal Accounts, then you muſt have Recourſe to the imaginary Titles.

2. When you have found the Dr. and Cr. (ſuppoſe *A.* Dr. and *B.* Cr.) the Manner of expreſſing it in the *Journal* and *Leger*, is, *A.* Dr. to *B.* By which Expreſſion (in ſome Caſes) it is not meant, that *A.* owes any Thing to *B*; but that *A.* is your Dr. and *B.* your Cr. in the preſent Circumſtance.

OBSERVATIONS *on the* GENERAL RULES *and* MAXIMS.

AS the firſt univerſal Maxim is fundamental to the *Italian* Scheme of Book keeping, and even to ſome of the General Rules, it is proper to begin therewith. To juſtify this Maxim, it is enough to remark.

1. That as Debit and Credit are of a contrary Nature, ſo to add to the one, is equivalently to take from the other;

2. That this Contrivance prevents the croſſing out of Accounts and other Inconveniencies, which otherwiſe muſt happen on Payment of Debts, Diſcovery of Miſtakes, or other Alterations to be made in the Accounts.

The

The Second UNIVERSAL MAXIM.

Is a natural Conſequence of the former, and needs no further Comment. As to the General Rules, ſince the Denomination of Dr. and Cr. is more natural to Perſons, than to Real and Imaginary Accounts, we ſhall begin with,

PERSONAL ACCOUNTS.

THE firſt Rule for a Perſonal Account, is too manifeſt to need any Explanation; ſince every one will conceive, that a Perſon is to be made Dr. when he becomes accountable, *i. e.* indebted to me, and Cr. when I become accountable, or indebted to him.

The ſecond Rule for Perſonal Accounts is eaſily underſtood, from the firſt Univerſal Maxim; for when a Perſon ceaſes to be accountable to me, I muſt take off the Debit, which, according to that Maxim, is to be done by giving Credit for ſo much; and when I ceaſe to be accountable to a Perſon, I muſt take off the Credit he had in my Books, which is done by putting on a Debit.

If it ſhould ſeem ſtrange to call a Perſon Dr. when he owes me nothing, or Cr. when I owe him nothing. Conſider, this is only a Manner of Expreſſion, or Style, peculiar to this Art; not to be underſtood according to the Vulgar Notion of the Word, but in the Senſe intended by the Article, which is to Counter-balance or take off ſo much from the other Side of the Account.

REAL ACCOUNTS.

THAT a Real Account which coſts me ſomething, or is attended with a Charge of any Kind, ſhould be made Dr. cannot ſeem ſtrange. It may be conſidered as a Perſon on whoſe Account I am at that Charge, and from whom alone I am to expect the Payment or Return. And on the other Hand, it is but reaſonable to give it Credit, when it brings me in any Thing; becauſe it then pays me, or diſcharges its Debt ſo far.

But why ſhould a Real Account be Dr. merely becauſe it becomes my Property, which oftentimes may be by Gift or Legacy, or by other Ways which may coſt me nothing. In which Caſe one may think it owes me nothing?

The Reaſon is, I have a juſt Right or Claim to its Value, or Worth, as much as if I had purchaſed it; ſince he that purchaſed it, in giving it to me, made over his Right, juſt as if a Perſon, by Way of Gift or Legacy, ſhould aſſign over to me a Debt that was due to him; the owing Perſon is as juſtly accountable to me, as he was before to his former Cr. From the like Method of Reaſoning, it will be eaſy to conceive on the other Hand, that a Real Account is to be made Cr. when it ceaſes to be my Property, in any Manner, becauſe I then loſe the Right I had, and muſt take off the Debt this Real Account was charged with.

IMAGINARY

IMAGINARY ACCOUNTS *of* GAIN *or* LOSS.

THE Chief of the Imaginary Accounts is that of Stock, which repreſents the Perſon himſelf, to whom the Books belong. It is made Dr. or Cr. on three ſeveral Occaſions, viz.

1. When I poſt my Inventory in a new ſet of Books, each of the Real Accounts I have, and each Perſon that is indebted to me, is made Dr. to Stock for what they owe me reſpectively, and conſequently Stock is Cr. by them for the whole of my Effects and Debts active; and at the ſame Time Stock is made Dr. to Sundries for the ſeveral Sums I owe them reſpectively.

2. When afterwards during the Courſe of Buſineſs, any new conſiderable Alteration happens in my Fortune, as if any great Loſs ſhould happen, or any great Gain by Gift, Legacy, or the like. Stock is made Dr. for the Loſs, and Cr. for the Gain. It is true both one and the other may be carried to Profit and Loſs, but I would chooſe to carry it to Stock.

3. At the Balance of the *Leger*, the cloſing of the Accounts of Balance and Profit and Loſs, are carried to the Account of Stock. But more of this hereafter. *See* Part 3*d*.

The imaginary Accounts of Gain, or Loſs, are Branches of the Stock Account, of which they ſhew the ſeveral Augmentations or Diminutions. When I loſe, and cannot regularly charge that Loſs on any of my Real Accounts, or Correſpondents, I make ſuch an imaginary Account, as beſt expreſſes the Nature of that Loſs, Dr.; becauſe the Loſs falling immediately on myſelf, and being not to be aſcribed to any Perſon, or Thing, muſt be charged to the Accounts which repreſent myſelf, as all thoſe Accounts do, inaſmuch as they are Branches of the Stock Account. Likewiſe when I gain, and have no Reaſon to give Credit for that Gain to any Real or Perſonal Accounts, I make ſuch an Imaginary Account as beſt repreſents the Nature of that Gain, Cr. becauſe the Gain belonging to myſelf immediately, the Credit muſt be given to ſome Account that repreſents my Perſon.

END *of the* SECOND PART.

PART

PART III.

Of the BALANCE *of the* LEGER.

BEFORE you attempt the Balance of the *Leger*, you ought firſt to be ſatisfied that there is no Error therein that may hinder it, or give you a falſe State of the Accounts. Though Care and Inſtruction may prevent a Multitude of Errors, yet as ſome Miſtakes may eſcape the moſt wary and expert; it is neceſſary to find out where thoſe Errors lie, and alſo to correct them when found out.

As to the Diſcovery of Errors, there are two Methods to be obſerved, viz.

The firſt is to prick or point the Books.

The ſecond is to make a Trial Balance.

How to POINT *the* BOOKS.

EVERY Week, or at fartheſt every Fortnight, compare what is poſted of the *Journal* with the *Waſte-Book*, to ſee if the ſeveral Articles be exactly poſted, and the Sums rightly added. If you find a Miſtake correct it immediately, before you proceed to another Article.

The Corrections ſhould be made on the Article itſelf, if it can be well done; otherwiſe, there refer it to the firſt vacant Place, where a new Article is to be formed. Expreſſing the Miſtake, and the true State of the Affair.

If you find no Miſtake in the Article, or have corrected what you found amiſs, ſet a Point, or Daſh, to the Left-Hand of the Article in the *Waſte-Book*, to put you in Mind, (when you return to this Work again) that this Article is examined, and rightly journalized. Thus continue to do through all the *Waſte-Book* and *Journal*.

The like Care muſt be taken, or rather more, to compare the *Journal* and *Leger*, and every other Book ſubſervient to the *Leger*, it being more liable to Miſtakes.

Conſider

Conſider punctually the following Particulars.

1. Whether an Article has not been intirely omitted?
2. Whether an Article has not been twice poſted?
3. Whether a wrong Account has not been debited or credited?
4. Whether there was not an Omiſſion of a Debit or Credit?
5. Whether the Debit has not been carried to the Credit Side, and the Credit to the Debit?
6. Whether an Article has not been carried to two Debit, or two Credit Sides?
7. Whether there has not been a Miſtake committed in the Sum?

A Miſtake in either of theſe ſeven Caſes, may have conſiderable Conſequences to your Diſadvantage, both in Fortune and Reputation. And a Miſtake in any of the two laſt may hinder the Balance.

If a Miſtake be found, it muſt be corrected without Delay, in the Manner you ſhall ſee hereafter.

If the Article is found to be rightly entered, ſet a large Point in the *Leger* to the Left-hand of the Sum, and another in the *journal*, to the Left-hand of the Folio-Number of the Dr. and Cr. in order to ſhew that this is examined, and found right. And thus proceed through all the Articles of the *journal* and *Leger*.

Having gone through the Whole, you muſt turn over the Books again to ſee whether there be any Article without a Daſh or Point. If there be, you muſt examine whether it be an Article overlooked, (as before) or wrong poſted, or twice entered, and correct the Miſtake.

Of the TRIAL BALANCE.

NOTWITHSTANDING your Care in pricking the Books, ſome Errors may eſcape your Notice; which may even affect the Balance of your Books, and give you no ſmall Trouble and Confuſion unleſs you make a freſh Balance, before you go about the regular Balance; it is performed thus,

On a ſeparate Paper add up the Dr. Side of every Account, as alſo the Cr. Side into ſo many diſtinct Sums. Again, add up all thoſe Sums, and if thoſe two laſt Totals agree, *i. e.* All the Debits are equal to all the Credits, there is no Error in the *Leger* to hinder the Balance: If they be not equal the Books cannot be brought to a Balance till the Error is amended. But inſtead of a general Trial Balance, I think it better to make a Trial Balance of every Month by itſelf, becauſe if there be an Error, you may know the Month in which the Error was committed, and by examining the Poſts or Articles of that Month, the Error will be readily detected.

Of

Of the Correction of ERRORS.

THE Errors committed in a *Leger* may be corrected, without ſcraping or blotting, by the following Rules.

1. If any Thing is omitted it is eaſy to ſupply it by a proper Poſt.

2. If the Poſt was made upon a wrong Title, or Account, poſt it where it ſhould be, and ſet the ſaid Sum on the contrary Side of the wrong Account; ſaying, To or By Error, on the Article of ſuch a Date on the other Side.

3. If the Sums ſet down be too little; Debit or Credit the Account on the ſame Side, ſaying, To or By the ſame Dr. or Cr. for the Deficiency.

4. If the Sum ſet down be too great, ſet the Exceſs on the contrary Side, ſaying, To or By Error, on ſuch an Article of the other Side.

Of the REGULAR BALANCE.

BY the Balance of your *Leger* you will learn,

1. What Stock you have to begin another Set of Books.

2. What you have gain'd or loſt ſince you began your preſent Set.

Your Stock you know, from the Balance Sheet, which is an Account formed with Dr. and Cr. into which the State of the remaining Debts and Effects is brought. Your Gains and Loſſes you will find in the Account of Profit and Loſs into which they are gathered. The ſeveral Articles brought into thoſe two Accounts are found by balancing or cloſing all the Accounts of the *Leger*.

Some Accounts balance of themſelves, *viz.* when the Debits and Credits are equal. Some Accounts are cloſed with Balance only; ſome with Profit and Loſs only. Some Accounts wherein other Perſons are concerned, are cloſed by particular Accounts and Methods. Balance, and Profit and Loſs, are cloſed themſelves with Stock; and Stock balances of itſelf, if the Books be right.

To cloſe an Account with BALANCE only.

On a ſeparate Paper, add up the Dr. Side, as alſo the Cr. ſubtract the Leſſer Total from the Greater, and ſet the Remainder or Difference on the Leſſer Side. If the Dr. Side be the Leſſer, Debit the Account to Balance. If the Cr. Side be the Leſſer, Credit the Account by Balance, and carry the Difference to the Dr. Side of Balance.

To close an Account with PROFIT and LOSS only.

This is done in the same Manner as when the Account is closed with Balance, except instead of the Title Balance you use the Title Profit and Loss, and to this you must carry the Difference.

To close an Account with BALANCE, and PROFIT and LOSS.

1. Close the Account with Balance for what remains thereof on Hand, viz. for what Debts or Effects remain; which are to make a Part of your next Inventory under the same Denomination: And this Remainder you must Value according to the Rates mentioned on the other Side.

2. Close the Account for the remaining Difference with Profit and Loss.

Now to shew you when you are to balance with one or other of those Titles, or with both, or with other particular Accounts; and at the same Time to give you a more full and clear Idea of the Balance of Accounts, I shall give you a particular View of the Method of balancing the several Accounts of the *Leger*. As to the Order to be followed in the Balance, leave to the last the Titles of Stock, Profit and Loss, and any other Account which may receive any Alteration by the Balance of the rest; as sometimes happens in the Accounts of Cash. Commission, Charges, Interest, &c. and close the rest in order as they happen in your *Leger*.

But in the Explication I am about to give, I shall follow the Order in which they lie in the second Part of these Instructions.

CASH.

THE Debit shews the Sums receiv'd; the Credit shews the Sums paid. Credit the Account by Balance for the Excess of the Debit above the Credit, which is what remains on Hands.

Note. If the ready Money found on Hands, does not agree with the said Remainder, some Mistake has been committed; which if considerable must be sought and corrected if found. If it be inconsiderable or cannot be found, Debit the Account to Profit and Loss for what you have more than the Balance of the Account shews, or Credit the Account by Profit and Loss for what is wanting of the said Balance, and then close the Account by Balance for what you find in Cash.

WARES.

WARES.

THE Debit ſhews the Coſt and Charges, the Credit ſhews the Produce.

1ſt, If none be ſold, credit the Account by Balance.

2d, If all be ſold Debit the Account to Profit and Loſs for the Gain, or Credit it by Profit and Loſs for the Loſs.

3d, If Part be ſold, part unſold, firſt Credit the Account by Balance for what remains unſold, valuing it at the Rate it ſtands you in; and ſecondly, cloſe the Account afterwards with Profit and Loſs for the Gain or Loſs.

4th, If in the laſt Caſe you cannot without Trouble calculate the Value of what remains unſold, or if you deſire to have the Account appear in your next *Leger* in the ſame State it is in here, then you may cloſe the Account with a double Balance, *i. e.* Debit the Account to Balance for the Total of the Cr. Side and Credit it by Ditto for the Total of the Dr. Side.

VOYAGE.

THE Debit ſhews the Coſt and Charges of the Cargo, the Credit ſhews the Neat Proceeds as by the Account of Sales.

1ſt, If the Account of Sales be not yet come to Hand, credit the Account by Balance for the Amount of the Dr. Side.

2d, If the Neat Proceeds be already entered, cloſe the Account with Profit and Loſs for the Gain or Loſs.

3d, If it be a General Account of Voyages, firſt Credit the Account by Balance for the Coſt and Charges of thoſe Cargoes (of which you had no Account of Sales), and that in as many Lines as there remain ſuch Voyages. Secondly, cloſe the Account with Profit and Loſs, for the Gain or Loſs on the reſt.

An EMPLOYERS *Account of* WARES.

THE Debit ſhews the Charges you were at for thoſe Wares; the Credit ſhews the Sales you have made of them.

1. If the Sales be finiſhed, Debit the Account to Sundries, *viz.* To Caſh or Charges, for the Charges not yet poſted; as Brokerage, Cellarage, &c. To Commiſſion for your Proviſion on the Sales; and To your Employer's Account Current for the Neat Proceeds. The Neat Proceeds is found by ſubtracting all the Charges from the Total Sales.

2. If the Sales be not finiſhed, cloſe the Account by a double Balance, if the Account be kept in the *Leger*; but if you have kept the Account in a *Sale Book* do not touch the Account, but Debit Balance for the Total of the Debit Side, and Credit Balance for the Total of the Credit Side.

WARES *in* COMPANY *under* YOUR *Direction.*

WHEN the Account is kept in your *Leger*, the Debit ſhews your Share of their Coſt, when put into your Hands, and the whole Charges ſince that Time. The Credit ſhews the Sales you have made of thoſe Wares.

1. If the Sales be finiſhed, Debit the Account to Sundries, *viz.* To Caſh or Charges, for your Share of the Charges not yet poſted; To Commiſſion for your Proviſion on the Sales; To each Partner *h. a.* for his Share of the Neat Proceeds; and To Profit and Loſs for the remaining Difference, if there be Gain; or Credit it by Profit and Loſs if there be Loſs. The Neat Proceeds is found by ſubtracting all the Charges, excluding the prime Coſt from the Total Sales.

2. If the Sales be not finiſhed, cloſe the Account by a double Balance, mentioning your Share of the firſt Coſt in one Line, and your Share of Charges in another Line under it; becauſe theſe muſt be diſtinguiſhed in your next *Leger*.

When the ACCOUNT *is kept in the* SALES-BOOK.

1. IF the Sales be finiſhed, Debit the Account to Sundries, *viz.* To Caſh or Charges, for your Share of the Charges not yet poſted.

To Commiſſion for your Proviſion on the Sales; To each Partner *h. a.* for his Share of the Neat Proceeds; and To Wares in Co. for your Share of the Neat Proceeds, which Account is kept in your *Leger*. Then, as to that Account of Wares in your *Leger*, cloſe it with Profit and Loſs for your Gain or Loſs.

2. If the Sales be not finiſhed, without touching the Sale-Book, Debit Balance for the Charges, and Credit Balance for the Sales made. And as to the Account of thoſe Wares in Company which you have in your *Leger*, Credit it by Balance for your Share of the Prime Coſt which is mentioned on the Dr. Side.

ADVENTURES

ADVENTURES *in* COMPANY, *or* WARES *in* COMPANY, *under* another Perſon's *Direction.*

THIS Account is of the ſame Nature, and is cloſed the ſame Way as the Account of Voyages or the Account of your own Wares in your own Hands.

BILLS *and* NOTES.

THE Debit ſhews the Coſt of ſuch Papers coming into your Hands, the Credit ſhews the Product of what went out.

1. For the Bills and Notes remaining on Hands, credit the Account by Balance, in as many Lines as there are Bills and Notes remaining, mentioning the Particulars and Sums as expreſſed on the Dr. Side.

2. For the remaining Difference cloſe the Account with Profit and Loſs.

NOTES PAYABLE.

THE Debit ſhews the Coſt of ſuch of your Notes as you have taken up, the Credit ſhews what you have paſſed them for.

1. For the Notes that are not yet come in, Debit the Account to Balance, mentioning the Particulars and Sums as expreſſed in the Cr. Side.

2. For the Remaining Difference, cloſe the Account with Profit and Loſs.

BOTTOMRY.

THE Debit ſhews what Contracts of that Kind you have received, and what they coſt you. The Credit ſhews the Produce.

1. For the Bonds that remain uncertain as to the Event, Credit the Account by Balance in as many Lines at the Rate they ſtand you in, which is mentioned on the Dr. Side.

2. For the remaining Difference cloſe the Account with Profit and Loſs.

BONDS *for Money at Intereſt.*

THIS Account being ſomewhat like the Laſt, is cloſed the ſame Way.

SHIP.

THE Debit ſhews the Coſt and Charges you were at, on this Account, the Credit ſhews the Produce by Freight or Sales.

1. Credit the Account by Balance for the Value of the Ship, or the Part you own thereof.

2. Cloſe the Account with Profit and Loſs for the remaining Difference.

HOUSES *and* LANDS.

THESE Accounts are not unlike the laſt, and are cloſed the ſame Way.

MOVEABLES.

THE Debit ſhews the Coſt, the Credit ſhews the Produce, if by Chance you have ſold any. This Account is cloſed with Balance.

A COMMON PERSONAL ACCOUNT.

THE Debit ſhews the Charges on that Perſon, the Credit ſhews his Charges on you.

Debit the Account to Balance due to him, if the Dr. Side be the Lighter, or Credit the Account by Balance due to you, if the Cr. Side be the Lighter.

An

An ACCOUNT CURRENT *of* another PERSON's *Affairs, Titled, Such a* PERSON *his* ACCOUNT.

THE Debit ſhews your Diſburſements and Charges on his Account. The Credit ſhews what you receiv'd for his Account.

FIRST CASE.

WHEN you balance your *Leger*, without ſettling Accounts with your Correſpondent, or ſending him his Account Current, cloſe this Account with Balance, or with a double Balance, without making an Entry of the Brokerage, Commiſſion, Intereſt or Poſtage of Letters.

SECOND CASE.

WHEN you are to ſend your Employer his Account Current and ſettle with him.

Firſt Debit the Account in ſo many Lines for the following Articles.

To Commiſſion for your Proviſion (commonly at $\frac{1}{2}$ *per Cent.*) either on the Sums you have paid for Bills on his Account, or on the Sums you have received for Bills on his Account, not on both the Payments and Receipts, ſo the Articles are taken from one Side of the Account; but you may chooſe the Greater of the two Accounts, omitting however, or deducting from the Amount, ſuch Articles of the Account, as have Commiſſion already charged on them *e. g.* To Charges for Brokerage at $\frac{1}{8}$ *per Cent.* on your Drafts and Remittances, and on the Bills you have negotiated on his Account.

The Articles on which you are to make this Calculation are taken both from the Debit and Credit of the Account you are about to ſend him.

To Caſh or Charges for the Poſtage of Letters, to the Day you are to draw this Account out. Secondly cloſe the Account with Balance for the remaining Difference of the Debit or Credit, if you are now about the Balance of your *Leger*; or with your Employer's new Account, if you are not about the General Balance, when you ſend him his Account Current.

Let the Learner conſider the following Example of an *Employer's Account Current*, which I give in the Form in which it is to be ſent him, without the Correſponding *Drs* and *Crs* of the *Leger* Account.

PIERRE

Dr. PIERRE LAROCHE *of* Bourdeaux

1759			£.	s.	d.
Jan.	2	To your Draught of 4 *Dec.* at 15 Days Sight, to *Digby* and Co.	100	—	—
	15	To my Remiſe of 2400 *Liv. Tournois* at 11 *d. per*, on *Briſſon*	110	—	—
	3	To your Draught of 20th 10*ber*, at Uſance, to *John Gray*	95	—	—
	16	To my Remiſe 1395 △ at 32 *d. per*, on *Lattayr*	186	—	—
Mar.	1	To Am^t. of Butter and Beef ſent (by your Order)	250	—	—
	20	To *Agio* of my Advance on your Affairs, at 6 *per* C. *per Annum*	1	11	07
		To Commiſſion on £491 at ½ *per* Cent, on the 1*ſt.* to 4th Articles of *Dr.*	2	09	01
		To Brokerage on £961 at ¼ *per* Cent, on the 2d and 4th Do. of *Dr.* and 1ſt, 2d, 4th and 5th Articles of *Cr.*	1	04	—
		To Poſtage of Letters	—	12	08
			£ 746	17	04

The *Following Method* is for finding the AGIO.

			£		£
January	2	Paid	100	for 13 Days, produces	1300
	15	paid	110		
			210	for 5 Do.	1050
	20	Received	162		
			48	for 14 Do.	672
February	3	paid	95		
			143	for 7 Do.	1001
	10	received	90		
			53	for 6 Do.	318
	16	paid	186		
			239	for 10 Do.	2390
	26	received	70		
			109	for 3 Do.	507
March	1	paid	250		
			419	for 2 Do.	838
	3	received	270		
			149	for 10 Do.	1490
	13	received	143		
			6	for 7 Do.	42
				Total of the Products	£96.08
				One third of the Hundreds	32 0⅓
				Subtract 1*d.* for every 6*s.*	5⅓
					£1 11 7

his Account Current with *D. D.* *Cr.*

1759			£.	s.	d.
Jan.	20	By my Draught of £150 at 8 *per* Cent on *Leflock* of *London* - - - -	162	—	—
Feb.	10	By my Draught on you for 1920 *Liv. Tournois* at 11¼ *d. per*, at Uſance, to *La Borde* - -	90	—	—
	26	By your Remiſe on *Thomas Hall* - - -	70	—	—
May	3	By your Remiſe of £250 *Eng.* on *Digby* and Comp. *London*, at 8 *per* Cent - - - -	270	—	—
	13	By my Draught on you for 3120 *Liv. Tournois*, at 11 *d. per* - - - -	143	—	—
		By Balance due to me, carried to your Debit in new Account - - - -	11	17	04
		Errors and *Omiſſions* excepted			
			£ 746	17	04

COMMISSION on the 1ſt to the 4th Articles of *Debit.*

100
110
95
186

£491 at ½ *per* Cent is £2 9 1

Half the *Hundreds* are *Pounds*, the *Tens* are *Shillings*, the *Units* are *Pence* and 5*ths* of *Pence.*

BROKERAGE on the 2nd & 4th of *Dr*, and 1ſt, 2nd, 4th & 5th of *Cr.*

110
186
162
90
270
143

£961 at ⅛ *per* Cent £1 4 0

One eighth of the *Hundreds* are *Pounds*, ⅛ of the *Tens* are *Shills.* and the *Units* are *Farthings* and 5ths of *Farthings.*

An ACCOUNT CURRENT *with a* FACTOR, *Titled Such a* PERSON *my* ACCOUNT.

THE Debit ſhews your Charges on him, or what he has receiv'd for your Account. The Credit ſhews againſt you, on what he has diſburſed for your Account.

CASE FIRST.

WHEN the Account has no other Money Columns but the uſual Columns for your own domeſtic Money.

This kind of Account may ſerve when your own and your Factor's Money are the ſame, and your mutual Drafts and Remittances are made at Par, or when the Gain or Loſs that happens is carried immediately to the Account of Profit and Loſs. Cloſe this Account with Balance, as a common perſonal Account.

CASE SECOND.

WHEN the Account has inner Columns for your Factor's Money, though of the ſame Denomination with your own.

Theſe Columns are uſeful, when your mutual Drafts and Remittances are frequently attended with Gain or Loſs. The inner Columns ſhew the Sums receiv'd or paid by your Factor for your Account; for which Sums only you account with each other. The outer or uſual Columns ſhew the Sums which the reſpective Articles coſt you or produce to you at Home.

1. Cloſe the inner Columns with Balance, and valuing the remaining Debit or Credit at par, carry the Value into the outer Columns.

2d. Cloſe the outer Columns with Profit and Loſs.

CASE THIRD.

WHEN the Account has inner Columns for the Foreign Money of your Factor's Place.

1. Cloſe the inner Columns with Balance for what remains due to you, or to him, carrying the Value into the outer Columns, according to the Current Rate of Exchange.

2. Cloſe the outer Columns with Profit and Loſs.

Note 1ſt If when you balance your *Leger* you are not about to ſettle with your Factor, as having not received from him your Account Current; you may cloſe the Account with a Double Balance, in any of the *three Caſes*.

Note 2nd. If when you are about to balance your Books, your Factor furniſhes you with your Account Current in order to ſettle with you. Compare the Account Current received from him with the Account you have in your *Leger*; the Debit of each with the Credit of the other; his Sums with thoſe

thoſe of your own inner Columns, if the Account has ſuch. Examine alſo his additional Charges, which are not as yet entered in your Books. If any Miſtake appear, adviſe him of it without Delay, that your Accounts may agree, if poſſible, before you cloſe the Account. When all is right, Firſt enter in one Line on the Credit of your *Leger* Account and in the inner Columns, if ſuch there be, the Amount of his Charges for Intereſt, Commiſſion, Brokerage, Poſtage of Letters, *&c.* but enter nothing of this Article in the outer Columns (except you have no inner Columns, as in the firſt Caſe). The outer Columns in the ſecond and third Caſes are to be fitted up with Cyphers only, or with double Daſhes, as this Article has produced nothing to you; and leave the Beginning of the Line Blank, without a correſponding *Dr.* as this Article is not to be a Poſt of Double Entry, but an Article like that of Leakage in an Account of Wine or Spirits, or Lackage of Weight and Meaſure in other Kinds of Wares. Afterwards cloſe the Account as above directed, that is to ſay, with Balance in the *Firſt* Caſe, and with Balance and Profit and Loſs, as in the *Second* and *Third* Caſes.

Note 3d. If you are not about the General Balance, at the Time you are to ſettle with your Factor, then inſtead of carrying to Balance the remaining Debit or Credit, you muſt cloſe this old Account with the new Account you are to open, for your future Dealings with this Factor.

An ACCOUNT CURRENT *with a* FACTOR *for a* COMPANY *under* your *Directions.*

1. CLOSE the inner Columns with Balance, carrying the Value into the outer Columns, as in the Laſt.

2. Cloſe the outer Columns with Sundries, *viz.* Your Partner his Acc^{t}. and Profit and Loſs for your ſeveral Shares of the Gain or Loſs by Exchange.

Note. At the Balance of your *Leger*, if you are not about to ſettle Accounts with your Partners or the Factor, you had better cloſe this Account with a double Balance.

An ACCOUNT *of* EXCHANGE *in* COMPANY.

1. CLOSE the inner Columns with Balance, carrying the Balance into the outer Columns.

2. Cloſe the outer Columns with Sundries, *viz.* Your Partner, his Acc^{t}. and Profit and Loſs, for your ſeveral Shares of the Gain or Loſs by Exchange.

Note, If you are not about to ſettle Accounts with your Correſpondent, it will be better to cloſe this Account with a double Balance.

A General

A GENERAL ACCOUNT *of* OWING PERSONS, *or an* ACCOUNT *of* DESPERATE DEBTS.

CREDIT the Account by Balance for what remains due, in as many Lines as there are Debts remaining due to you.

A GENERAL ACCOUNT *of* PERSONS *to whom* I owe.

DEBIT the Account to Balance, in as many Lines as there are Debts remaining due to them.

COMMISSION, CHARGES, INSURANCE and the Like are all closed by Profit and Loss.

THE

THE FIRST

SET of BOOKS.

(1)

WASTE-BOOK

Nº I.

DUBLIN, January 1st. 1762.

		£.	s.	d.
—	I Have in ready Money - - -	2000	—	—
	2d.			
—	Paid *Arthur Alloway* for 12 Tuns Claret at 32*l.* *per* Tun - - - - - -	384	—	—
—	Paid *Swift* and Co. as by Receipt - -	1000	—	—
	3d.			
—	Bought of *Benjamin Bewley* the Ship *Bonadventure*, payable at 2 Months for - - -	400	—	—
	5th.			
—	Paid Cooperage and other Charges on 12 Tuns Claret my Account - - -	4	—	—
	7th.			
—	Paid for 200 Pieces Linen Cloth Bought of Sundry *viz.* *s.* £ *s.*			
	50 Pieces at 25 *per* Piece - - 62 10			
	50 Dº. at 28 *per* - - 70 00			
	50 Dº. at 30 *per* - - - 75 00			
	50 Dº. at 32 *per* - - 80 00			
		287	10	—
	10th.			
—	Received from *Charles Carleton* for 1 Hhd. Claret sold him - - - -	12	—	—
		January		

	£.	s.	d.
——— *DUBLIN, January* 12th. 1762. ———			
Bought of *David Denham*, Half the Ship *Providence*, for which delivered him my Note at 1 M°. -	250	—	—
——— 15th. ———			
Bartered with a North Country Merchant, 6 Hhds. Claret at £10 *per* Hhd. for 40 Pieces Linnen Cloth at 30*s.* *per* Piece - - -	60	—	—
——— 18th. ———			
Shipped on Board the *Ann* and *Mary*, *Ambroſe Sutton* Maſter, for *Rouen*; 100 Tubs Butter addreſs'd to *Peter Lachere* on my Acc^t. and Riſque, *viz.* £			
100 Tubs Butter bought of *Edward Elliot* for Ready Money N^t. 50 C. at 40*s.* *per* } 100			
Paid Duty and Fees of Entry &c. - - 25			
	125	—	—
——— 21ſt. ———			
Lent *Edward Elliot* on his Promiſſory Note of 101 *l.* payable the 21ſt. *March* next - -	100	—	—
——— 25th. ———			
Paid *David Denham* for my Half Repairs on our Ship the *Providence* - - -	25	—	—
——— 29th. ———			
Shipped on Board the *Jenny* Galley *Robert Scot* Maſter, for *Nantz*, and conſign'd to *Abel Archer* there, to ſell for my Account £			
125 Barrels Beef bought from *Charles Carleton*, by my Draft on *Swift* and Co. - } 100			
Paid Duty and Fees till on Board - - 7			
	107	—	—
——— *February* 1ſt. ———			
Sold to *Benjamin Bewley* in Acc^t. 1 Tun Claret at	45	—	—
——— 3d. ———			
Shipped on the *Catherina* of *Dublin*, *William Butler* Maſter, for *London*, and conſign'd to *Lewis Leſtock* to ſell for my Account, *viz.* £ *s.*			
200 Pieces Linen Cloth bought the 7th. ult°. for - - - } 287 10			
Paid Charges at Shipping - - 2 10			
	290	—	—
——— 6th. ———			
Received from on Board the *Mermaid*, *Richard Rich* Maſter, from *London*, 6 Cheſts Tea conſigned to me by *Lewis Leſtock*, according to my Orders, for my Account, *viz.*			
3 Cheſts Bohea W^t. N^t. 600 lb			
3 D°. Green W^t. N^t. 600 lb			
The Coſt and Charges till on Board as *per* Invoice amounting to 220 *l.* *Engliſh* at 10 *per Cent*, *Iriſh* - - - - - } £ 242			
Paid Duty and Fees of Entry, &c. - - 46			
	288	—	—

February

	£.	s.	d.
——— *DUBLIN, February* 9th, 1762. ———			
Sold to *Benjamin Beazley* in Account, *viz.* £			
3 Tuns Claret at 44 *l. per* - - 132			
1 Chest Green Tea W^t. N^t. 200lb, at 5*s. per* 50			
———	182	—	—
——— 12th. ———			
Receiv'd from *David Denham* my Note, his Favour 12 ult^o. at 1 M^o. 250*l.* For which deliver'd him my Draught on *Swift* and Company - - -	250	—	—
——— 14th ———			
Sold to *Charles Carleton* at 1 M^o. *viz.* £			
2½ Tuns Claret at 44 *l. per* - - 110			
1 Chest Bohea Tea W^t. N^t. 200lb, at 5*s.* 6*d.* 55			
———	165	—	—
——— 17th. ———			
Shipped on the *Betty, John Pearle* Master for *Cadiz*, and consigned to *Edward Hall* to sell for my Account, *viz.* £ *s.* *d.*			
1500 lb Tanned upper Leather at 6 *d. per* lb, bought from *Chr stopher Kingston* by my Draft on *Swift* and Company at Sight - - } 37 10 —			
190 Cw^t. Hides bought green from *Charles Carleton*, in Acc^t. for } 177 12 6			
Paid Duty and Fees *&c.* - - 14 17 6			
———	230	—	—
——— 20th. ———			
Paid *Charles Carleton* the Balance of his Acc^t.	12	12	6
Sold to *Richard Ruby*, for ready Money, *viz.* £			
1 Chest Green Tea W^t. N^t. 200lb at 5*s. per* 50			
1 D^o. Bohea Do. W^t. N^t. 200lb at 5*s.* 6*d.* 55			
———	105	—	—
——— 24th. ———			
Receiv'd from *Abel Archer* of *Nantz*, Sales of 125 Barrels Beef by the *Jenny* Galley Capt. *Scot*, on my Account N^t. Proceeds amounting to 2750 *Livres*, Exchange at 12 *d. per Livre* - -	137	10	—
——— 25th. ———			
Lent *George Gunn*, to be repaid with Interest at 6 *per* Cent *per Annum* - - -	50	—	—
——— 28th. ———			
Received from on Board the *Ann* and *Mary*, *Ambrose Sutton* Master, from *Rouen*, an Account Sales of 100 Tubs Butter, formerly consigned to *Peter Lachere* of said Place to sell for my Account, and in Return of N^t. Proceeds £ *s.*			
12 Hhds. Burgundy Wine, worth - - 157 10			
Paid Duty and Fees of the Entry, *&c.* - 49 10			
———	207	—	—

DUBLIN, March 2d. 1762.

Agreed with *William Warren* for the Freight of my Ship the *Bonadventure* to *Barbadoes*, for which he is to pay me in one Month - - - 100 — —

3d.

Agreed with *Joseph Miller* Master of the *Bonadventure* Galley (now freighted by *William Warren*, for *Barbadoes*) for 200 *l.* Principal to be lent on Bottomry, and to be repaid with 15 *l. per* C^t. *Premio* in Case she arrives safe there. In Pursuance to which Contract, I have given him my Bill on Messrs *Swift* and Co. for - - - - 200 — —

4th.

Deliver'd *Benjamin Bewley* my Bill on *Lewis Lestock* of *London*, to said *Bewley* at 21 days, 200 *l. Eng.* Ex^s. at 9½ *per* Cent; for which, receiv'd from him his Receipt to be accountable for said Bill - - 219 — —

6th.

Sold to *John Judd* one Hhd. Burgundy Wine, for his Bill on *Ben. Bewley* accepted as Cash - - 24 10 —

Received from *Richard Pike*, for the following sold him

	£	s.
1 Hhd. Burgundy Wine at - -	23	00
1 Cheft Green Tea N^t. 200 lb, at 5*s.* 3*d.*	52	10
1 D°. Bohea N^t. 200 lb, at 5*s.* 9*d.*	57	10
	133	— —

8th.

Bought from *William Forde* 10 Hhds. Tallow, *viz.*

	C.	q.	lb.		q.	lb.
N° 1	9	3	14	Tare	3	7
2	10	1	0		3	14
3	10	2	21		3	20
4	10	0	7		3	8
5	9	3	21		3	0
6	10	0	14		3	10
7	10	3	16		3	21
8	11	0	12		3	24
9	10	2	7		3	22
10	9	2	21		3	7
	103	0	21		8	2 21
	8	2	21			
	94	2	0	N^t. at 28 *l. per* Tun	132	6 —

	£	s.
Paid him in Part - - -	50	00
3 Hhds. Burgundy delivered at 21 *l. per*	63	00
My Note payable in 1 Mo. for the Balance	19	06

March

	£.	s.	d.	£.	s.	d.
DUBLIN, 12th. *March* 1769.						
Bought of *Chriſtopher Kingſton* the following *per* my Note at 1 Month, *viz.*						
1200 ℔ Tanned upper Leather at 6¼ *d. per* ℔	31	5	00			
1000 ℔ Sole D°. at 6¾ *d. per* ℔	28	2	6			
130 Ox Hides N^t. 105 *C.* 2 *q.* 14 ℔. at 19 *s. per C.*	100	6	10½			
	159	14	4½	159	14	4½
15th.						
Bought from *John Jones, viz.*						
6 Hhds. Tallow W^t. N^t. 3 Tun at 30 *l. per* Tun	90	00	00			
1000 lb Tanned upper Leather at 6 *d. per* lb.	25	00	00			
1000 lb Sole at 6½ *d. per*	27	1	8			
	142	1	8			
For which deliver'd him,	£.	s.	d.			
1 Tun Claret at	45	00	00			
2 Hhds. Burgundy at 23 *l. per*	46	00	00			
My Draft on *William Warren* to ſaid *Jones* payable 1ſt. *April* for Ballance	51	1	8			
				142	1	8
19th.						
Accepted the following Bills of Meſſrs. *Digby* and Company of *London*, favour *William Warren*, at Sight, and made good to D°. *Warren* in Acc^t. *viz.*						
One for the Premio and other Charges of Inſuring 230 *l.* the Principal and Premio of 200 *l.* lent on Bottomry to *Joſeph Miller* Maſter of the Ship *Bonadventure*	7	13	4			
Another for the Premio and other Charges of Inſuring 460 *l.* on ſaid Ship to *Barbadoes*	15	6	8			
				23	—	—
20th.						
Paid *Chriſtopher Kingſton*, for my Note to him 12 Inſt. 159 *l.* 14 *s.* 4½ *d.* deducting 6 Months Diſc^t. at 6 *per* Cent 155 *l.* 11 *s.* 4½ *d. viz.*						
By *Edward Elliot*'s Note to me due 21 Inſt. deliver'd ſaid *Kingſton*	101	00	00			
By Caſh for Balance	54	1	4½			
				155	1	4½

	£.	s.	d.
——— *DUBLIN*, 22d. *March* 1769. ———			
Received from *Lewis Leflock* of *London*, Sales of 200 Pieces of Linen Cloth conſigned to him *per* the *Catharine* of *Dublin*, *William Butler* Maſter, to ſell for my Acc^t. the N^r. Proceeds amount to 300*l. Eng.* Ex^a. at 9½ *per Cent* - - -	328	10	—
——— 24th. ———			
Shipped on Board the *Dolphin*, *Robert Fiſher* Maſter, and conſigned to *Abel Archer* of *Nantz*, to ſell for my Acc^t. *viz.*	£.	s.	d.
16 Hhds. Tallow bought the 8th and 15th for - - - -	222	6	00
Paid Duty and Fees &c. - .	8	14	00
	231	—	—
——— 27th. ———			
Shipped on Board the *Ann* and *Mary*, *Ambroſe Sutton* Maſter, for *Bilboa*, and conſigned to *Arthur Anſley* there, to ſell for my Account, *viz.*	£.	s.	d.
2200 lb Tanned upper Leather bought the 12th and 15th for	56	5	00
2200 lb Sole bought the 12th and 15th for - - - -	55	4	2
130 Ox Hides bo^t. the 12th for	100	6	10½
Paid Duty and Fees &c. -	5	3	11½
	217	—	—
——— 29th. ———			
Received from *Thomas Bell*, for my Bill on *Abel Archer* of *Nantz*, Favour *Samuel Spence* at Us^o. 1500 *Livres* at 12½*d. per* - - - -	78	2	6
——— 31ſt. ———			
Remitted to Meſſrs. *Loſtus* and Company of *Paris*, my Acc^t. the Draft of Meſſrs. *Swift* and Company for 2500 *Livres Tournois* on *Peter Lamy* of D^o. Place, at Us^o. Favour D^o. *Loſtus* and Company, Value in Account with *Swift* and Company, at 12*d. per* - - - - -	125	—	—
——— 3d. *April*. ———			
Received from *William Ford* for *Abel Archer* of *Nantz*, Draft on him my Favour for 1500 *Livres Tournois* at 12½*d. per Livre*, 78*l.* 11*s.* 3*d. viz.*	£.	s.	d.
By my Note to ſaid *Ford* deliver'd me up - - -	19	6	00
By Caſh for the Balance -	57	5	3
	76	11	3

April

	£.	s.	d.
——— *DUBLIN*, 5th. *April* 1769. ———			
Receiv'd from the Executors of my Uncle *John*, the two following Bonds, which he has left me as a Legacy, *viz.* £. s. d.			
Henry Harding's Bond for 500 *l.* Principal, Intereft at 6 *per Cent, per Annum*, fince 25th ult°. - - } 500 00 00			
Gregory Grace's for 300 *l.* Princi-pal, Intereft at 6 *per Cent per Ann.* fince All-hallow-Tide laft - - } 300 00 00			
	800	—	—
——— 8th. ———			
Received from on Board the *Hopeful*, *George Quarrel* Maſter, from *Leghorn*, 50 Cheſts *Florence* Wine, and 50 Cheſts d°. Oil, conſign'd to me by *Henry Hall*, for my Account, the Coſt and Charges there, as *per* Invoice, amount to 680 Dollars, at 5*s. per* £170 00 00			
Paid Duty and Fees &c. - - 35 00 00			
	205	—	—
Received from *John Tiſby*, for the following, *viz.* £. s. d.			
2 Tun Claret, at 44 *l. per* Tun - 88 00 00			
2 Hhds. Burgundy Wine at 23 *l. per* 46 00 00			
5 Cheſts *Florence* Wine at 2 *l.* 6*s. per* 11 10 00			
2 D°. ——— Oil at 3 *l.* 5*s.* - 6 10 00			
	152	—	—
——— 11th. ———			
Delivered *Benjamin Bewley* my Bill on *Loftus* and Company of *Paris*, my Account favour *Paul Roberts*, at Uſance 2340 *Livres*, Value received of ſaid *Bewley*, at 12¼*d. per* - - - -	119	8	9
——— 13th. ———			
Received from on Board the *Eagle*, Captain *John Grainger* Maſter, from *Bourdeaux*, 10 Tun Claret, conſigned to me by *Peter Laroche*, for my Acc^t. the whole Coſt, &c. there (as *per* Invoice) is 2800 *Livres Tournois*, for which, D°. *Laroche* adviſes me that he has drawn on *Lewis Leſtock* of *London*, for my Account, at 32¼*d. per* △ for 125 *l.* 8*s.* 4*d. Eng.* Exchange at 10 *per Cent*, is *Iriſh* - - - £137 19 2			
Paid Duty and Fees, &c. - 162 00 10			
	300	—	—
——— 16th. ———			
Received from *Richard Pike*, for the following, *viz.* £. s. d.			
10 Cheſts *Florence* Wine at 2 *l.* 6*s.* - 23 00 00			
10 D°. ——— Oil at 3 *l.* 5*s.* - 32 10 00			
	55	10	—
——— 17th. ———			
Paid *Swift* and Company, *per* Receipt - -	150	—	—

	£.	s.	d.
——— *DUBLIN*, 20th, *April* 1769. ———			
Received Advice from *Lewis Lestock*, *London*, that he has according to my Orders, shipp'd *per* the *George* of *Bristol*, *Adam Bray* Master, for *Nantz*, and consign'd to *Abel Archer*, there, to sell for my Account 3 Hhds. Tobacco; the whole Cost and Charges there amounting to 72*l.* 10*s.* *English*, at 10 *per Cent* -	79	15	—
——— 23d. ———			
Received from *Edward Hall* of *Cadiz*, Sales of Leather and Hides by the *Betty*, on my Account Neat Proceeds amounting to 1525 *Dollars* } Exchange at 4*s.* per *Dollar* - - }	305	—	—
——— 25th. ———			
Received from on Board the *Whale* of *Cork*, *George Hartwell* Master, from *London*, 20 Bags Hops, W^t. N^t. 70 *Cwt.* consigned to me by *Lewis Lestock* of *London*, by my Order, and for my Account, the Cost and Charges, as *per* Invoice, is 245*l.* *English*, at 9¾ *per Cent*, is - - - £268 17 9 Paid Duty and Fees, &c. - 88 00 00	356	17	9
———			
Received from *Luke Flood*, for 2 Bags Hops, sold him on the Quay, W^t. N^t. 7 *Cwt.* at 6*l.* *per* -	42	—	—
——— 28th. ———			
Sold *John Hart*, 3 Bags Hops, W^t. N^t 10 *C.* 2 *q.* at 6*l.* *per* - - - - £63 00 00 Receiv'd from said *Hart*, *Mathew Mead's* Note to him for 50*l.* pay^e. 1st. of *August*, deducting Discount - } £. s. d. 47 10 00 Cash for Balance - - 15 10 00	63	—	—
——— 30th. ———			
Received from *William Ford*, Premio of 350*l.* Insur'd on Goods by the *Eagle*, *John Grainger* Master, for *Bilboa*, at 1½ *per Cent* - - -	5	5	—
——— 2d. *May*. ———			
Received from *Richard Ruby*, *Loftus* and Company of *Paris* Draft on me my Account, favour said *Ruby* for 1234 *Livres* Exchange at 12*d.* *per Livre* - - - - £61 14 00 For which Delivered him £. s. d. 5 Chests *Florence* Oil at 3*l.* 5*s.* *per* 16 5 00 5 D^o. D^o. Wine at 2*l.* 6*s.* *per* - 11 10 00 1 Hhd Burgundy Wine at - - 23 00 00 Cash paid for Balance - - 10 19 00	61	14	—
——— 4th ———			
Sold to *Richard Pike*, on his promissory Note, payable in 6 Months, 3 Bags Hops, W^t. N^t. 10*C.* 2*q.* at 6*l.* 5*s* *per C.*	65	12	6

	£.	s.	d.
——— *DUBLIN*, 7th, *May* 1760. ———			
Received Advice that the *George* of *Bristol*, *Adam Bray* Master, is lost, with the whole Cargo: My Loss thereby is the Cost and Charges of 3 Hhds. Tobacco, amounting to - - - - -	73	15	—
——— 9th. ———			
Lewis Letsch of *London*, Advises *per* Letter of 3d. Instant to have Drawn on *Lastus* and Company, of *Paris*, my Account, payable 1st *June* 750 △ at 32s. *per* Crown, 100l. *English*, Exchange at 10 *per Cent.*	110	—	—
——— 11th. ———			
Received from *Arthur Ansley* of *Bilboa*, Sales of tanned Leather and Hides, consigned to him by the *Ann* and *Mary*, *ambrose Sutton* Master: The Neat Proceeds is 1200 Pes. of ½ at 4s. *per* — / - -	240	—	—
——— 12th. ———			
Sold to *John Johnson*, 2 Bags Hops, Wt. N. 7 C. at 5l. 10s. *per Cent.* - - -	£38	10	00
For which Received from said *Johnson*, *Lake Floyd's* Note payable 10th, *November* for 40l. deducting Discount - - -	38	10	00
Repaid - - -		00	00
	38	10	—
——— 14th. ———			
Paid *Bernard Brewer*, for *Henry Hall* of *Leghorn* Bill on me Favour *Digby* and Company, for 240 *Dollars* at 4s. 11d. *per* - - -	59	—	—
——— 17th. ———			
Receiv'd from *Gregory Grace*, in ready Money, what was due for Principal and Half a Year's Interest, and delivered up his Bond, - - -	309	—	—
——— 19th. ———			
Lent on Bottomry to *Thomas Trusty*, Master of the *Rover* Galley, 150l. in ready Money, to be repaid, with 15 l. Premio, to *Arthur Ansley* of *Bilboa*, for my Account, at the safe Arrival of d°. Ship in that Port - - - - -	150	—	—
Received from *John Johnson*, an Apprentice Fee with his Son *Thomas* - - -	115	—	—
——— 22d. ———			
Debit *Ben.* *Beesley*, to Account of Insurance 5l. for Premio of 250l. Insured on Goods by the *William* of *Dublin*, *Thomas Barry* Master, for *Leghorn* Acct. said *Beesley* at 2l. *per Cent.* to pay 8l. *per Cent.* in Case of Loss - - - -	5	—	—

	£.	s.	d.
DUBLIN, 25th. *May* 1769.			
Received from *Richard Pike*, for his Note to me 4th. *May* 65*l.* 12*s.* 6*d.* deducting 23 Weeks Discount (allow'd him) on said Note at 6 *per Cent* - -	63	17	8
29th.			
Receiv'd Advice from *Henry Hall* of *Leghorn*, that he has drawn, for my Account, on *Arthur Anſley* of *Bilboa*, a Bill of 550 *Spaniſh Dollars*, Value 440 *Leghorn Dollars*, which remained due to him in Account: The ſaid Sum, at 4*s.* *per Spaniſh Dollar*, or 5*s.* *per Leghorn Dollar*, is - - - - -	110	—	—
June 1ſt.			
Sold to *Richard Homan*, for an accepted Bill on *William Warren*, payable the 1ſt. *July* next, my laſt 2 Hhds. of Burgundy Wine, at 23*l.* 10*s.* *per* -	47	—	—
4th.			
Remitted *Loftus* and Company of *Paris*, my Acct. *Digby* and Company's, Bill on them my Favour at ſight for 2880 *Livres Tournois*, Exchange 12¼*d.* *per Livre*, for which deliver'd ſaid *Digbys*, my Draft on *Swift* and Company their Favour for - -	147	—	—
4th.			
Won, by wagering at a Horſe Race, and received the Bett, - - - -	11	10	—
17th			
The *William* of *Dublin*, *Thomas Barry* Maſter, (on which I inſured 250*l.* to *Ben. Bewley*) is loſt: I have paid him, *viz.* £. s. d. Deliver'd him my receipt for what he owed me in Account - - 51 00 00; He has abated me 16 *per Cant* on the 250*l.* inſured - - 40 00 00; Paid him the Balance - - 159 00 00	250	—	—
10th.			
Paid *Richard Homan*, for an Abatement on 2 Hhds. Burgundy ſold him 1ſt. *June*. - -	2	—	—
14th.			
Edward Hall of *Cadiz*, Adviſes by Letter of 19th. Ult°. to have remitted *Lewis Leſtock* of *London*, my Account, their Bill on *George Fitzgerald* and Co. for 1000 *Dollars* at 43¾*d.* *per* 182*l.* 5*s.* 10*d.* *Engliſh*, Exchange at 10 *per Cent* - - - -	200	10	5
16th.			
Received from *Peter Percival*, for 1 Hhd. Claret Sold him. Of the other two which are wanting of 12 Tun, one was made Uſe of to fill thoſe that leaked, the other was bottled for my Uſe - -	12	—	—
17th.			
Bought a Horſe from *Thomas Trueman*, for 10 *Moydores*, ready Money; and ſold him immediately to Captain *Smart*, for 20 *Piſtoles* ready Money	3	10	—

	£.	s.	d.
——— *DUBLIN*, 19th. *June* 1769. ———			
Lewis Leſtock of *London*, has furniſh'd me an Acc^t. Current, wherein he charges for Intereſt on his Advance to the 15th Inſtant, at 6 *per Cent per Annum*, is 6*l.* 11*s.* 1*d. Eng.* Ex^a. at 10 *per Cent.* - -	7	4	2
——— 21ſt. ———			
Settled with *David Denham*, Maſter of the Ship *Providence*, and Received from him, my ½ Balance of his Account of Freight and Diſburſements, *&c.* on ſaid Veſſel - - - -	40	—	—
——— 24th. ———			
Received from *George Gunn* in full for Principal and 4 Months Intereſt of 50*l.* at 6 *per Cent* -	51	—	—
——— 28th. ———			
Receiv'd Advice from *Arthur Anſley* of *Bilboa*, that he has received from *Thomas Truſty*, Maſter of the *Rover* Galley, 825 *Dollars* on my Account, in full for Principal and Premio of 150*l.* lent by me to D°. *Truſty*, payable to D°. *Anſley* at ſaid Ship's ſafe Arrival there, Ex^a. at 4*s. per Dollar*, is - -	165	—	—
——— 30th. ———			
Paid theſe 6 Months, as *per* Book of Charges			
£. s. d.			
For Rent - - - 25 00 00			
For Houſe Expences - - 50 00 00			
For Pocket Expences - - 25 00 00			
	100	—	—

End of the *Firſt* WASTE-BOOK.

JOURNAL

JOURNAL

Nº I.

DUBLIN, 1st. *January* 1769.

		£.	s.	d.
.1	CASH Dr. to Stock - - £2000 00 00			
.1	For fo much I have in ready Money - - -	2000	—	—
	2d.			
.2	Claret Dr. to Caſh - - £384 00 00			
—	Paid *Arthur Alloway*, for 12 Tun at 32*l. per* -	384	—	—
.1				
.2	*Swift* and Co. Dr. to Caſh - £1000 00 00			
.1	Paid them *per* Receipt - - -	1000	—	—
	3d.			
.2	Ship *Benadventure* Dr. to *Benjamin Bewley*			
—	- - - - £400 00 00			
.3	For Coſt of ſaid Veſſel, Bought of him payable in 2 Months - - - -	400	—	—
	5th.			
.2	Claret Dr. to Caſh - - - £4 00 00			
.1	Paid Cooperage and other Charges thereon - -	4	—	—
	7th.			
.3	Linen Cloth Dr. to Caſh - - £287 10 00			
—	Paid Sundry for 200 Pieces, Bought of them at			
.1	Different Prices amounting to - - - -	287	10	—
	10th.			
.1	Caſh Dr. to Claret - - £12 00 00			
.2	Received from *Charles Carleton* for 1 Hhd. -	12	—	—
	12th.			
.3	Ship *Providence* Dr. to Notes payable £250 00 00			
—	For Half of ſaid Ship, Bought of *David Denham*,			
.3	for which delivered him my Note at 1 Month	250	—	—

DUBLIN, 15th. *January* 1769.

		£.	s.	d.
.3	Linen Cloth Dr. to Claret - - £60 00 00			
—	For 40 Pieces at 30*s. per*, received in Barter, from			
.2	a North-Country Merchant, for 6 Hhds. at 10*l.*			
	per Hhd. - - - - - - -	60	—	—
	18th.			
.3	Voyage to *Rouen per* the *Ann* and *Mary*, *Ambroſe*			
—	*Sutton* Maſter, Dr. to Caſh - - £125 00 00			
.1	For Coſt and Charges of 100 Tubs Butter, ad-			
	dreſſed to *Peter Lachere*, my Account and Riſque,			
	Amounting *per* Invoice to - - -	125	—	—
	21ſt.			
.4	Bills and Notes Dr. to Caſh - - £100 00 00			
—	Lent to *Edward Elliot* on his Note of 10*l.* payable			
.1	21ſt *March* next - - - -	100	—	—
	25th.			
.3	Ship *Providence* Dr. to Caſh - - £25 00 00			
—	Paid *David Denham* for my Half Repairs of ſaid			
.1	Ship - - - -	25	—	—
	29th.			
.4	Voyage to *Nantz per* the *Jenny* Galley, *Robert*			
—	*Scott* Maſter Dr. to Sundries - - £107 00 00			
	For the Coſt, *&c.* of 125 Barrels Beef, conſigned			
	to *Abel Archer*, to ſell for my Account, *viz.*			
	l. s. d.			
.2	To Meſſrs. *Swift* and Company for my Bill on them, Favour *Charles Carleton*, for the Beef - - 100 00 00			
.1	To Caſh, paid Duty and Fees, *&c.* 7 00 00			
		107	—	—
	February 1ſt.			
.2	*Benjamin Bewley* Dr. to Claret - - £45 00 00			
—	Sold him in Account 1 Tun at - - -	45	—	—
.3				
	3d.			
.4	Voyage to *London per* the *Catharine*, *William*			
—	*Butler* Maſter Dr. to Sundries - - £290 00 00			
	For amount Invoice of Linen Cloth conſigned to			
	Lewis Leſlock there, to ſell for my Account, *viz.*			
	l. s. d.			
.3	To Linen Cloth, for 200 Pieces bought 7th ult°. for - - 287 10 09			
.1	To Caſh, paid Charges at Shipping, *&c.* - - - - 2 10 00			
		290	—	—

DUBLIN, 6th. *February* 1769.

					£.	s.	d.
.4	Tea Dr. to Sundries			£288 00 00			
—	For 6 Chefts receiv'd *per* the *Mermaid*, *Richard Rich* Maſter, from *Lewis Leſtock*, *London*, for my Account, *viz.*						
	3 Chefts Bohea Wt. Nt. 600lb.						
	3 D°. Green Wt. Nt. 600lb.						
		l.	*s.*	*d.*			
.5	To *Lewis Leſtock* my Acct. for 220*l. Eng.* the Amount of the Invoice, which at 10 *per Cent* is here	242	00	00			
.1	To Caſh, paid Duty, Freight, &c.	46	00	00			
					288	—	—
	9th.						
.3	*Benjamin Bewley* Dr. to Sundries			£182 00 00			
—	Sold him in Account, *viz.*						
		l.	*s.*	*d.*			
.2	To Claret, for 3 Tun at 44*l. per*	132	00	00			
.4	To Tea, for 1 Cheſt Green Wt. Nt. 200lb at 5*s. per*	50	00	00			
					182	—	—
	12th.						
.3	Notes Payable Dr. to *Swift* and Co.			£250 00 00			
—	For my Note to *David Denham*, 12th. *January*, for						
.2	which delivered him my Draft on ſaid *Swift* and Company for like Sum				250	—	—
	14th.						
.4	*Charles Carleton* Dr. to Sundries			£165 00 00			
—	Sold him at one Month						
		l.	*s.*	*d.*			
.2	To Claret for 2½ Tun at 44*l. per*	110	00	00			
.4	To Tea, for 1 Cheſt Bohea Wt. Nt. 200lb at 5*s.* 6*d. per*	55	00	00			
					165	—	—
	17th.						
.5	Voyage to *Cadiz per* the *Betty*, *John Pearle*, Maſter, Dr. to Sundries			£230 00 00			
—	For amount Invoice of the following Wares conſigned to *Edward Hall* there, to ſell for my Account, *viz.*						
	1500lb Tanned Upper Leather at 6*d. per* lb						
	190 Cwt. Hides						
		l.	*s.*	*d.*			
.2	To *Swift* and Company, for my Bill on them, Favour *Chriſtopher Kingſton*, for the Leather	37	10	00			
.4	To *Charles Carleton*, for the Hides bought of him in Account	177	12	06			
.1	To Caſh, paid Duty and Fees, &c.	14	17	06			
					230	—	—

DUBLIN, 20th. *February* 1769.

		£.	s.	d.
.4	*Charles Carlton* Dr. to Cash - - £12 12 6			
.1	Paid him the Balance of his Account - - -	12	12	6
.1	Cash Dr. to Tea - - - £105 00 00			
.4	Received from *Richard Ruby*, for			
	l. s. d.			
	1 Chest Green Wt. Nt. 200lb at 5*s. per* 50 00 00			
	1 Do. Bohea —— 200lb at 5*s.* 6*d.* 55 00 00			
		105	—	—
	24th.			
.5	*Abel Archer* of *Nantz* my Acct. Dr. to Voyage			
.4	to *Nantz per* the *Jenny* Galley, *Robert Scott* Master, - - - - £137 10 00			
	For Neat Proceeds of 125 Barrels Beef, amounting, *per* Account Sales, to 2750 *Livres Tournois*, Exchange at 12*d. per* - - - - -	137	10	—
	25th.			
.5	*George Gunn* Dr. to Cash - - £50 00 00			
.1	Lent him at 6 *per Cent per Annum* - - -	50	—	—
	28th.			
.6	Burgundy Wine Dr. to Sundries - £207 00 00			
	For 12 Hhds. receiv'd *per* the *Ann* and *Mary*, *Ambrose Sutton* Master, from *Peter Lachere* of *Rouen*, in Return for my Butter *l. s. d.*			
.3	To Voyage to *Rouen per* Do. Ship, for the Nt. Proceeds of 100 Tubs formerly consigned Do. *Lachere*, to sell for my Account, amounting, as *per* Acct. Sales now received, to - 157 10 00			
.1	To Cash, paid Duty, and Freight, &c. 49 10 00			
		207	—	—
	2d. *March.*			
.5	*William Warren* Dr. to Ship *Bonadventure* £100 0 0			
.2	For Freight to *Barbadoes* payable to me, by him in one Month - - - - -	100	—	—
	3d.			
.6	Bottomry Dr. to Messrs. *Swift* and Co. £200 0 0			
.2	Lent *Joseph Miller* Master of the *Bonadventure* Galley, by my Bill on Do. Company at Sight, to be repaid with 15*l.* Premio, at her safe Arrival at *Barbadoes*	200	—	—
	4th.			
.3	*Benjamin Bewley* Dr. to *Lewis Leslock* of *London*,			
.5	my Account - - - £219 00 00			
	For the Former's accountable Receipt to me, for which delivered him my Bill on the Latter his favour, at 21 days Sight, 200*l. Eng.* Exa. at 9½ *per Cent*	219	—	—

	DUBLIN, 6th, *March* 1769.				£.	s.	d.
. 1	Cash Dr. to Burgundy Wine - -	£24	10	00			
. 6	For 1 Hhd. Sold *John Judd, per* his Draft on *Benjamin Bewley,* taken as Cash - -				24	10	--
. 1	Cash Dr. to Sundries - -	£133	00	00			
	Receiv'd from *Richard Pike* for the following sold him, *viz.*	*l.*	*s.*	*d.*			
. 6	To Burgundy Wine, for 1 Hhd. - -	23	00	00			
. 4	To Tea, for 1 Chest Green W^t. N^t. 200℔ at 5*s.* 3*d. per* - - -	52	10	00			
	To D^o. for 1 Chest Bohea W^t. N^t. 200℔ at 5*s.* 9*d. per* - -	57	10	00			
					133	—	—
	8th.						
. 7	General Account of Wares Dr. to Sundries - - - -	£132	6	00			
	For 10 Hhds. Tallow bought of *William Ford,* N^t. 94*C.* 2*q.* at 28*l. per* Tun	*l.*	*s.*	*d.*			
. 1	To Cash, paid in Part - - -	50	00	00			
. 6	To Burgundy Wine, for 3 Hhds. delivered him at 21*l. per* - -	63	00	00			
. 3	To Notes payable, for my Note at 1 Mo. for Balance - - -	19	6	00			
					132	6	—
	Note, This *General Account of Wares* includes all such Goods as are bought for *Exportation* on *my own* Account.						
	12th.						
. 7	General Account of Wares Dr. to Notes payable - - - -	£159	14	4½			
. 3	Bought from *Christopher Kingston,* on my Note payable 6 Months	*l.*	*s.*	*d.*			
	1200 ℔ Tann'd upper Leather at 6¼*d. per* - - - -	31	5	00			
	1000℔ D^o. Sole at 6¾*d. per* - -	28	2	6			
	130 Ox Hides N^t. 105 *C.* 2*q.* 14 ℔ at 19*s. per C.* - -	100	6	10½			
					159	14	4½

DUBLIN, 15th, *March* 1769.

				£.	s.	d.
.7	General Account of Wares Dr. to Sundries		£142 1 8			
	For the following Bought of *John Jones*, for which delivered him as under		*l. s. d.*			
	6 Hhds. Tallow W^t. N^t. 3 Tun at 30*l. per* Tun		90 00 00			
	1000 lb Tann'd upper Leather at 6 *d. per* lb		25 00 00			
	1000 lb D°. Sole at 6½*d. per*		27 1 8			
			142 1 8			
			l. s. d.			
.2	To Claret, for 1 Tun at		45 00 00			
.6	To Burgundy Wine, for 2 Hhds. at 23*l.*		46 00 00			
.5	To *William Warren*, for mine on him to said *Jones* payable 1ft. *April*, for Balance		51 1 8			
				142	1	8
	19th.					
	Sundries Dr. to *William Warren*		£23 00 00			
	For the 2 following Bills of Meſſrs. *Digby* of *London* on me, Favour D°. *Warren*, to be allowed him in Account, *viz.*					
			l. s. d.			
.2	Ship *Bonadventure*, for one, for the Premio of inſuring 460*l.* on her to *Barbadoes*		15 6 8			
.6	Bottomry, for the other, for the Premium, &c. of inſuring 230*l.* the Principal and Premio of 200*l.* lent by me to *Joſeph Millar*, Maſter of ſaid Ship bound to *Barbadoes*		7 13 4			
				23	—	—
	20th.					
.3	Notes payable Dr. to Sundries		£155 1 4½			
	Paid my Note to *Chriſtopher Kingſton*, 12th, inſtant, 159*l.* 14*s.* 4½*d.* deducting 6 Months diſcount, at 6 *per Cent per Annum*, as follows, *viz.*					
			l. s. d.			
.4	To Bills and Notes for *Edward Elliot*'s Note to me, due 21ſt. inſtant, delivered ſaid *Kingſton*		101 00 00			
.1	To Caſh, for Balance		54 1 4½			
				156	1	4½

DUBLIN, 22d. *March* 1769.

		£.	s.	d.
.5 — .4	*Lewis Leſtock* of *London* my Acc^t. Dr. to Voyage to *London per* the *Catharine*, *William Butler* Maſter - - - - £328 10 00			
	For Neat Proceeds of 200 Pieces Linen Cloth, amounting (*per* Account Sales) to 300*l. Eng.* Ex^s. at 9½ *per Cent* - - - -	328	10	—
	24th.			
.6 —	Voyage to *Nantz per* the *Dolphin*, *Robert Fiſher* Maſter Dr. to Sundries - - £231 00 00			
	For Coſt, &c. of the following Wares, conſigned to *Abel Archer* there, to ſell for my Account, *viz.*			
		l.	*s.*	*d.*
.7	To General Account of Wares, for 16 Hhds. Tallow bought the 8th and 15th for - - -	222	6	00
.1	To Caſh, paid Duty and Fees, &c. -	8	14	00
		231	—	—
	27th.			
.6 —	Voyage to *Bilboa*, *per* the *Ann* and *Mary*, *Ambroſe Sutton* Maſter Dr. to Sundries - £217 00 00			
	For the following Wares conſigned to *Arthur Anſley* there, to ſell for my Account			
		l.	*s.*	*d.*
	2200 ℔ Tann'd upper Leather bought the 12th and 15th for -	56	5	00
	2000 ℔ Sole D°. bought 12th and 15th for - - -	55	4	2
	130 Ox Hides bought 12th for	100	6	10½
.7	To General Account of Wares, for the Amount - - -	211	16	00½
.1	To Caſh, paid Duty and Fees, &c. -	5	3	11½
		217	—	—
	29th.			
.1 —	Caſh Dr. to *Abel Archer* of *Nantz*, my Account - - - - £78 2 6			
.5	Receiv'd of *Thomas Bell* for my Draft of 1500 *Livres Tournois* at 12½*d. per*, on ſaid *Archer*, Favour *Samuel Spence* there, at Us^o. - - -	78	2	6
	31ſt.			
.6 — .2	Meſſrs. *Loftus* and Company of *Paris* my Account Dr. to Meſſrs. *Swift* and Company - £125 00 00			
	Remitted the Former, the Latter's Draft of 2500 *Livres Tournois* on *Peter Lamy* there, at Us^o. Favour D°. *Loftus*, Value in Account with D°. *Swift* and Company, at 12*d. per*, is - - -	125	—	—

DUBLIN, 3d, *April* 1769.

				£.	s.	d.
	Sundries Dr. to *Abel Archer* of *Nantz*, my Account - - - -	£76 11 3				
	Receiv'd for his Draft on *William Ford*, my Favour, for 1500 *Livres Tournois*, at 12¼*d. per*, *viz.*					
		l.	*s.*	*d.*		
.3	Notes payable, for mine to said *Ford*, now taken up - - -	19	6	00		
.1	Cash, for Balance - - -	57	5	3		
					76	11 3
.5	5th.					
.7	Bonds Dr. to Stock - -	£800	00	00		
.1	For the following, receiv'd from the Executors of my Uncle *John*, left me as a Legacy, *viz.*					
		l.	*s.*	*d.*		
	Henry Harding's Bond for 500 *l.* Principal, bearing Intereft at 6 *per Cent per Annum*, from 25th ult°. -	500	00	00		
	Gregory Grace's for 300 *l.* Principal, bearing Intereft at 6 *per Cent per Annum*, from All-hallow-Tide laft,	300	00	00		
					800	— —
	8th.					
.7	Wares from *Leghorn* Dr. to Sundries	£205	00	00		
	For the following receiv'd *per* the *Hopeful*, *George Quarrel* Maſter, from *Henry Hall* of d°. Place, for my Account, *viz.* 50 Chefts Florence Wine, 50 D°. Oil;					
		l.	*s.*	*d.*		
.7	To *Henry Hall* my Acc^t. for 680 *Leghorn Dollars*, the Am^t. of the Inv. at 5*s. per Dollar* - - -	170	00	00		
.1	To Cash, paid Duty and Fees, *&c.*	35	00	00		
					205	— —
.1	Cash Dr. to Sundries - -	£152	00	00		
	Received from *John Tiſby*, for the following ſold him, *viz.*					
		l.	*s.*	*d.*		
.2	To Claret, for 2 Tun, at 44*l. per* -	88	00	00		
.6	To Burgundy Wine, for 2 Hhds. at 23*l. per*	46	00	00		
.7	To Wares from *Leghorn*, for					
	5 Chefts Florence Wine at 2*l.* 6*s. per* - -	11	10	00	18	00 00
	2 D°. Oil at 3*l.* 5*s. per* -	6	10	00		
					152	— —

DUBLIN, 11th. *April* 1769.

		£.	s.	d.
. 1	Cash Dr. to *Loftus* and Company of *Paris*, my			
—	Account - - - £119 8 9			
. 6				
	Received from *Benjamin Beazley*, for my Draft on them, Favour *Paul Roberts*, at Usance 2340 *Livres*, Exchange at 12¼*d. per* - - -	119	8	9
	13th.			
. 2	Claret Dr. to Sundries - - £300 00 00			
—				
	For 10 Tun receiv'd *per* the *Eagle*, *John Grainger* Master, from *Peter Laroche* of *Bourdeaux*, for my Account, *viz.* *l.* *s.* *d.*			
. 5	To *Lewis Leflock*, *London*, my Acct. for D°. *Laroche*'s Draft of 125*l.* 8*s.* 4*d.* on him ; Value at *Bourdeaux* 2800 *Livres Tournois* (the Amount of d°. Claret) at 32½*d. per* △ Exchange between *London* and *Dublin*, at 10 *per Cent*, is here - - - 137 19 2			
. 1	To Cash, paid Duty and Freight, &c. 162 00 10			
		300	—	—
	16th.			
. 1	Cash Dr. to Wares from *Leghorn* - £55 10 00			
—				
. 7	Received from *Richard Pike*, for the following *l.* *s.* *d.*			
	10 Chests Florence Wine, at 2*l.* 6*s.* - 23 00 00			
	10 D°. Oil, at 3*l.* 5*s.* - 32 10 00			
		55	10	—
	17th.			
. 2	*Swift* and Company Dr. to Cash £150 00 00			
—				
. 1	Paid them *per* Receipt - - - - -	150	—	—
	20th.			
. 7	Voyage from *London*, to *Nantz*, *per* the *George* of			
—	*Briftol*, *Adam Bray* Master, Dr. to *Lewis Leflock* my			
. 5	Account - - - £79 15 00			
	For Cost and Charges, of 3 Hhds. Tobacco, consigned by D°. *Leflock*, to *Abel Archer* there to sell for my Account, amounting (as *per* Invoice) to 72*l.* 10*s.* *Eng.* Exchange at 10 *per Cent* - -	79	15	—
	23d.			
. 8	*Edward Hall* my Acct. Dr. to Voyage to *Cadiz*,			
—	*per* the *Betty*, Captain *Pearle* - - £305 0 0			
. 5				
	For Neat Proceeds of Leather and Hides, amounting *per* Sales to 1525 *Dollars*, Exch. at 4*s.* *per Dollar*	305	—	—

DUBLIN, 25th, *April* 1769.

		£.	s.	d.
.8	Hops Dr. to Sundries - - £356 17 9			
—				
	For 20 Bags N^r. 70 C. receiv'd *per* the *Whale* of *Cork*, *George Hartwell* Maſter, from *Lewis Leſtock*, *London*, by my Order, and for my Acc^t.			
	l. s. d.			
.5	To *Lewis Leſtock* my Acc^t. for 245 *l. Eng.* the Amount of the Invoice, at 9¾ *per Cent*, is - - - 268 17 9			
.1	To Caſh, paid Freight, Duty, &c. - 88 00 00			
		356	17	9
.1	Caſh Dr. to Hops - - - £42 00 00			
.8	Received from *Luke Floyd* for			
	2 Bags N^r. 7 C. at 6*l. per* C. - - -	42	—	—
	28th.			
	Sundries Dr. to Hops - - £63 00 00			
	For 3 Bags, ſold *John Hart*, N^r. 10 *C.* 2 *q.* at 6*l. per C.*			
	l. s. d.			
.4	Bills and Notes, for *Matthew Mead*'s of 50*l.* payable the 1ſt of *Auguſt*, received from ſaid *Hart* in Payment for 47 10 00			
.1	Caſh, for Balance - - - 15 10 00			
.8		63	—	—
	30th.			
.1	Caſh Dr. to Acc^t. of Inſurance - - £5 5 00			
—	Receiv'd from *William Ford*, for the Premium of in-			
.9	ſuring 350*l.* to him, on Wares in the *Eagle*, *John Grainger* Maſter, for *Bilboa*, at 1½ *per Cent* -	5	5	—
	2d. *May*			
.6	*Loftus* and Company of *Paris* my Account Dr. to			
—	Sundries - - - - - £61 14 00			
	For their Draft on me, Favour *Richard Ruby*, at ſight, 1234 *Livres Tournois* Ex^a. at 12*d. per Livre*			
	For which delivered ſaid *Ruby* the following			
.7	To Wares from *Leghorn*, for			
	l. s. d.			
	5 Cheſts Florence Wine at 2*l.* 6*s. per* 5 D^o. Oil at 3*l.* 5*s. per* 27 15 00			
.6	To Burgundy Wine, for 1 Hhd. - - 23 00 00			
.1	To Caſh, paid for Balance - - 10 19 00			
		61	14	—

DUBLIN, 4th. *May* 1769.

		£.	s.	d.
.4 — .8	Bills and Notes Dr. to Hops - - £65 12 6 Sold to *Richard Pike*, on his Note pay^t. 6 Months. 3 Bags N^t. 10*C.* 2*q.* at 6*l.* 5*s. per C.* - -	65	12	6
	7th.			
.9 — .7	Profit and Loss Dr. to Voyage from *London* to *Nantz per* the *George* of *Briſtol*, *Adam Bray* Maſter £79 15 0 For the Coſt, &c. of 3 Hhds. Tobacco, loſt by ſaid Ship - - - - - -	79	15	—
	9th.			
.5 — .6	*Lewis Leſtock* of *London* my Account Dr. to *Loftus* and Company of *Paris* my Account £110 00 00 For the Former's Draft of 750 △ on the Latter, for my Account, at 32*d. per*, 100*l. Eng.* Ex^t. at 10 *per Cent* - - - -	110	—	—
	11th.			
.8 — .6	*Arthur Anſley* my Account Dr. to Voyage to *Bilboa per* the *Ann* and *Mary*, *Ambroſe Sutton* Maſter - - - - £240 00 00 For N^t. Proceeds of Tann'd Leather and Hides amounting, *per* Sales, to 1200 Pieces of $\frac{8}{8}$, at 4*s. per*, is - - - - - - - -	240	—	—
	12th.			
.4 —	Bills and Notes Dr. to Sundries - £38 16 00 For *Luke Floyd*'s Note of 40*l* payable 10th *November*, diſcount'ed to *John Johnſon*, *viz.*			
.8	To Hops, for 2 Bags N^t. 7 *C.* at 5*l.* 10*s. per* - - - }	38	10	00
.1	To Caſh, returned him - - -	00	6	00
		38	16	—
	14th.			
.7 — .8	*Henry Hall* of *Leghorn* my Account Dr. to Caſh - - - - - - £59 00 00 Paid *Bernard Brewer* for ſaid *Hall*'s Draft on me, to *Digby* and Company, Endorſed by them to ſaid *Brewer* for 240 *Dollars*, Ex^t. at 4*s.* 11*d. per Dollar* - - - -	59	—	—

	DUBLIN, 17th. *May* 1769.	£.	s.	d.
.8	Cash Dr. to Bonds - - - £309 00 00			
.7	Receiv'd from *Gregory Grace*, in full for Principal, and Half a Year's Interest, having delivered up his Bond - - - -	309	—	—
	19th.			
.6	Bottomry Dr. to Cash - - £150 00 00			
.8	Lent to *Thomas Trusty* Master of the *Rover* Galley, to be repaid with 15*l.* Premium, to *Arthur Ansley* of *Bilboa*, at her safe Arrival there - -	150	—	—
.8	Cash Dr. to Profit and Loss - - £115 00 00			
.9	Receiv'd from *John Johnson* as an Apprentice Fee with his Son *Thomas* - - - -	115	—	—
	22d.			
.3	*Benjamin Bewley* Dr. to Acct. of Insurance £5 0 0			
.9	For the Premium of insuring 250*l.* to him, on Wares the *William* of *Dublin*, *Thomas Barry* Master, for *Leghorn*, at 2 *per Cent* is - - - -	5	—	—
	25th.			
.8	Cash Dr. to Bills and Notes - - £63 17 8			
.4	Receiv'd from *Richard Pike*, for his Note of 65*l.* 12*s.* 6*d.* allowing him Discount for 23 Weeks at 6 *per Cent per Annum* - - - -	63	17	8
	29th.			
.7	*Henry Hall* of *Leghorn* my Account Dr. to *Arthur*			
—	*Ansley*, *Bilboa* my Account - £110 00 00			
.8	For the Former's Draft of 550 *Spanish* Dollars on the Latter, for my Account, equal to 440 *Leghorn* Dollars, being the Balance due to said *Hall*, which Sum, at 4*s.* *per Spanish* Dollar, or 5*s.* *per Leghorn* Dollar, is - - - - - -	110	—	—
	1st. *June*.			
.5	*William Warren* Dr. to Burgundy Wine £47 0 0			
.6	Sold to *Richard Homan* for an accepted Bill on said *Warren* payable the 1st *July* next, to be allowed to me by said *Warren* in Account, *viz.* 2 Hhds. at 23*l.* 10*s.* *per* Hhd. - -	47	—	—

DUBLIN, 1ft. *June* 1769.

		£.	s.	d.
.6 — .2	*Loftus* and Company of *Paris* my Account Dr. to *Swift* and Company - - - £147 00 00			
	For *Digby* and Company's Draft on the Former, my favour, remitted them for 2880 *Livres Tournois*, Exch. at 12½*d. per Livre*, for which delivered ſaid *Digby* and Company my Draft on the Latter, their favour for like Sum - - - - - -	147	—	—
	4th.			
.8 —	Caſh Dr. to Profit and Loſs - - £11 10 00			
.9 —	Won by Wagering at a Horſe Race - -	11	10	—
	7th.			
.9 —	Accᵗ. of Inſurance Dr. to Sundries £210 00 00			
	Paid to *Benjamin Bewley* in full for 250*l.* formerly inſured to him on Wares in the *William* of *Dublin*, *Thomas Barry* Maſter, now loſt, he abating me 16*l. per Cent* on the whole -			
		l. *s.* *d.*		
.3	To *Benjamin Bewley*, for what he ow'd in Account, now diſcharged - -	51 00 00		
.8	To Caſh, paid for Balance - -	159 00 00		
		210	—	—
	10th.			
.6 —	Burgundy Wine Dr. to Caſh - - £2 00 00			
.8	Paid *Richard Homan*, for an Abatement on 1 Hhd. ſold him 1ſt *June* - - - - - -	2	—	—
	14th.			
.5 — .8	*Lewis Leſtock* of *London* my Accᵗ. Dr. to *Edward Hall* of *Cadiz* my Account - - £200 10 5			
	For the Latter's Bill on *George Fitzgerald* and Co. remitted by them to the Former on my Account, Adviſed *per* ſaid *Hall*'s Letter of 9th ultᵒ. 1000 *Dollars* at 4s 3½*d. per Dollar*, 182*l.* 5*s.* 10*d. Eng.* Exchange at 10 *per Cent* - - - - -	200	10	—
	16th.			
	Sundries Dr. to Claret - - £20 00 00			
	For the Laſt of my old Parcel, diſpoſed of as follows,			
		l. *s.* *d.*		
.8	Caſh for 1 Hhd. ſold *Peter Perceval* -	12 00 00		
.8 —	Charges, for 1 Dᵒ. bottled for my own Uſe - - - - - -	8 00 00		
.2			20	—
	1 Uſed to fill ſuch as leaked.			

DUBLIN, 17th. *June* 1769.

		£.	s.	d.
. 8	Cash Dr. to Profit and Loss - - - £3 10 00			
. 9	Gained by a Horse bought and sold immediately -	3	10	—
	19th.			
	Cr. *Lewis Leslock, London*, my Acct. 6*l.* 11*s.* 1*d. Eng.* for the Interest of his Advance of my Affairs, unto the 15th Curr^t. at 6 *per Cent per Annum*, as *per* Account furnished me - - - - - -	6	11	1
	21st.			
. 8	Cash Dr. to Ship *Providence* - - £40 00 00			
. 3	Received from Captain *Denham*, for my ½ Balance of his Account of Freight and Disbursements on said Vessel - - - - - - - -	40	—	—
	24th.			
. 8	Cash Dr. to Sundries - - £51 00 00			
	Received from *George Gunn* in full for Principal, and 4 Months Interest of 50*l.* at 6 *per Cent per Annum*			
	l. s. d.			
. 5	To said *Gunn*, for the Principal - - 50 00 00			
. 9	To Profit and Loss, for the Interest - 1 00 00			
		51	—	—
	28th.			
. 8	*Arthur Ansley* of *Bilboa* Dr. to Bottomry £165 0 0			
. 6	For 825 Dollars. which said *Ansley* advises me he has receiv'd from *Thomas Trusty* Master of the *Rover* Galley, in full for the Principal and Premium of 150*l.* lent by me to said *Trusty*, payable to said *Ansley* at said Ship's Arrival there, at 4*s. per*, is	165	—	—
	30th.			
. 8	Charges Dr. to Cash - - £100 00 00			
. 8	Paid these 6 Months past, as *per* Book of Charges	100	—	—

End of the *First* JOURNAL.

LEGER,

L E G E R,

No. I.

1 7 6 9.

A.	B.	C.
F°.	F°.	F°.
Archer Abel *m. a.* 5.	Bewley Ben. - - 3.	Caſh - - - 1. 8.
Anſley Arthur - 8.	Bills and Notes - - 4.	Claret - - - - 2.
	Burgundy Wine - - 6.	Carleton Charles - 4.
	Bottomry - - - 6.	Charges - - - 8.
	Bonds - - - - 7.	
	Balance - - - 10.	

D.	E.	F.

G.	H.	I.
F°.	F°.	F°.
Gunn George - - 5.	Hall Henry of Leghorn *m. a* 7.	Inſurance (Acc^t. of) 9.
General Account of Wares - 7.	Hops - - - - 8.	
	Hall Edward of Cadiz *m. a.* 8.	

K.	L.	M.
	F°.	
	Linen Cloth - - 3.	
	Leſtock Lewis of London *m. a.* 5.	
	Loftus and Co. of Paris *m. a.* - 6.	

N.	O.	P.
F°.	F°.	F°.
Notes Payable - - 3.		Profit and Loss - 9.
Q.	**R.**	**S.**
F°.	F°.	F°.
		Stock - - - - - 1.
		Swift and Company 2.
		Ship Bonadventure 2.
		Ship Providence - - 3.
T.	**V.**	**W.**
F°.	F°.	F°.
Tea - - - - - 4.	Voyage to Rouen - 3.	Warren William - 5.
	—— to Nantz per the Jenny - 4.	Wares from Leghorn 7.
	—— to London &c. 4.	
	—— to Cadiz &c. 4.	
	—— to Nantz per the Dolphin - 6.	
	—— to Bilboa - 6.	
	—— from London to Nantz per the George - - 7.	
X.	**Y.**	**Z.**
F°.	F°.	F°.

1769		Stock Dr.		£.	s.	d.
		To Balance for my neat Capital - -	10	3146	7	4

1769		Cash Dr.				
Jan.	1	To Stock for so much I have in Ready Money	1	2000	—	—
	10	To Claret receiv'd from *Charles Carleton* -	2	12	—	—
Feb.	20	To Tea receiv'd from *Richard Ruby* - -	4	105	—	—
Mar.	6	To Burgundy Wine receiv'd from *Ben. Bewley*	6	24	10	—
—		To Sundries receiv'd from *Richard Pike* -		133	—	—
	29	To *Abel Archer, Nantz*, my Acc^{t}. receiv'd from *Thomas Bell* - - - -	5	78	2	6
April	3	To D^{o}. my Acc^{t}. receiv'd from *William Ford*	5	57	5	3
	9	To Sundries receiv'd from *John Tiſbt* - -		152	—	—
	11	To *Leſtus* and Company, my Acc^{t}. receiv'd from *Benjamin Bewley* - - -	6	119	8	9
	16	To Wares from *Leghorn* receiv'd from *Richard Pike* - - - - - -	7	55	10	—
	25	To Hops receiv'd from *Luke Floyd* -	8	42	—	—
	28	To D^{o}. receiv'd from *John Hart* - -	8	15	10	—
	30	To Inſurance receiv'd from *William Ford* -	9	5	5	—
		Transferred to Folio 8 - -		2799	11	6

1769		Contra Cr.	£.	s.	d.
Jan.	1	By Cash for so much I have in ready Money	1 2000	—	—
April	5	By Bonds receiv'd from the Executors of my Uncle *John* as a Legacy - - -	7 800	—	—
		By Profit and Loss for my neat Gain these six Months - - - - - -	9 346	7	4
			3146	7	4

1769		Contra Cr.			
Jan.	2	By Claret, paid *Arthur Alloway* - -	2	384	—	—
—		By *Swift* and Company, paid them *per* Receipt	2	1000	—	—
	5	By Claret, paid Cooperage, *&c.* -	2	4	—	—
	7	By Linen Cloth, paid several - -	3	287	10	—
	18	By Voyage to *Rouen*, paid Cost of Butter, *&c*	3	125	—	—
	21	By Bills and Notes, lent *Edward Elliot* -	4	100	—	—
	25	By Ship *Providence*, paid *David Denham* -	3	25	—	—
	29	By Voyage to *Nantz per* the *Jenny*, paid Duty, *&c.* - - - - - -	4	7	—	—
Feb.	3	By Voyage to *London*, *&c.* paid Duty, *&c.*	4	2	10	—
	6	By Tea, paid Duty, *&c.* - - -	4	46	—	—
	17	By Voyage to *Cadiz*, paid for making up Hides, Duty, *&c.* - - - - -	5	14	17	6
—		By *Charles Carleton*, paid him the Balance of his Account - - - - -	4	12	12	6
	24	By *George Gunn*, lent him at Interest - -	5	50	—	—
	28	By Burgundy Wine, paid Duty, Freight, *&c.*	6	49	10	—
Mar.	8	By General Acct. of Wares, paid *William Ford*	7	50	—	—
	20	By Notes payable, paid *Christopher Kingston*	3	54	1	4½
	24	By Voyage to *Nantz per* the *Delphin*, paid Duty, *&c.* - - - - - -	6	8	14	—
	27	By Voyage to *Bilboa*, *&c.* paid Duty, *&c.*	6	5	3	11½
April	8	By Wares from *Leghorn*, paid D°. d°.	7	35	—	—
	13	By Claret, paid Duty, Freight, *&c.* - -	2	162	—	10
	17	By *Swift* and Company, paid them *per* Receipt - - - - - -	2	100	—	—
	25	By Hops, paid Duty, Freight, *&c.* - -	8	88	—	—
May	2	By *Loftus* and Company my Account paid *Richard Ruby* - - - -	6	10	19	—
	12	By Bills and Notes, paid *John Johnson* - -	4		6	—
				2672	5	2

1769		Claret	Dr. Tun	Hhd.		£.	s.	d.
Jan.	2	To Cash, bought from *Arthur Alloway* at 32*l. per* - - -	12		1	384	—	—
	5	To Cash, paid Cooperage, *&c.* -			1	4	—	—
April	13	To Sundries, receiv'd *per* the *Eagle* from *Peter Laroche* - - -	10			300	—	—
		To Profit and Loss, gained hereby			9	124	—	—
			22					
			—	—				
						812	—	—
		Note 4 Hhd.s make 1 Tun						

1769		Swift and Co.	Drs.			
Jan.	2	To Cash, paid you *per* Receipt - -	1	1000	—	—
April	17	To D°. *per* D°. - - -	1	150	—	—
				1150	—	—

1769		Ship Bonadventure	Dr.			
Jan.	3	To *Ben. Bewley*, bought from him at 2 Months	3	400	—	—
May	19	To *William Warren*, for the Premio of insuring 460*l.* on her Voyage to *Barbadoes* - -	5	15	6	8
		To Profit and Loss, gained hereby -	9	84	13	4
				500	—	—

1769		Contra	Cr. Tun	Hhd.		£.	s.	d.
Jan.	10	By Cash, sold *Charles Carleton* -	0	1	1	12	—	—
	15	By Linen Cloth, delivered in Barter at 40*l. per* Tun - - - -	1	2	3	60	—	—
Feb.	1	By *Ben. Bewley*, sold D°. in Account	1		3	45	—	—
	9	By *Ben. Bewley*, sold D°. in Account at 44*l. per* - - - -	3		3	132	—	—
	14	By *Charles Carleton*, sold D°. at 1 Month, at 44*l. per* - -	2	2	4	110	—	—
Mar.	15	By General Account of Wares, sold *John Jones* - - - -	1		7	45	—	—
April	9	By Cash, sold *John Tisby* at 44*l. per*	2		1	88	—	—
June	16	By Sundries - - - -		2		20	—	—
		— Used in filling those that leaked		1				
		By Balance, remaining unsold - -	10		10	300	—	—
			22			812	—	—

1769		Contra	Cr.			
Jan.	29	By Voyage to *Nantz*, for my Draft on you to *Charles Carleton* - - - - -	4	100	—	—
Feb.	12	By Notes payable, for D°. to *David Denham* - - - - - - -	3	250	—	—
	17	By Voyage to *Cadiz*, for D°. to *Christopher Kingston* - - - - -	5	37	10	—
Mar.	3	By Bottomry, for D°. to *Joseph Miller* - -	6	200	—	—
	31	By *Loftus* and Co. for your Draft on *P. Lamy* to said *Loftus* and Company - -	6	125	—	—
June	1	By D°. for my Draft on you to *Digby* and Company - - - - -	6	147	—	—
		By Balance due to me - - -	10	290	10	—
				1150	—	—

1769		Contra	Cr.			
Mar	2	By *William Warren*, for the Freight to *Barbadoes*, payable 1 Month - - -	5	100	—	—
		By Balance, for her present Value - -		400	—	—
				500	—	—

1769 Benjamin Bewley Dr.

				£.	s.	d.
Feb.	1	To Claret, sold him in Account	2	45	—	—
	9	To Sundries, sold him in Account		182	—	—
Mar.	4	To *Lewis Lefsock*, for my Draft on him your Favour	5	219	—	—
May	22	To Acc[t]. of Insurance, for the Premium of 250*l*. Insured on the *William*	9	5	—	—
				451	—	—

1769 Linen Cloth Dr.

			Pieces				
Jan.	7	To Cash, bought from several	200	1	287	10	—
	15	To Claret, receiv'd in Barter at 30 *per*	40	2	60	—	—
			240		347	10	—

1769 Ship Providence Dr.

Jan.	12	To Notes payable, for my half of said Ship bought from *David Denham*	3	250	—	—
	25	To Cash, paid *David Denham* for my ½ Repairs	1	25	—	—
		To Profit and Loss, gain'd hereby		40	—	—
				315	—	—

1769 Notes Payable Dr.

			£.	s.	d.	No.				
Feb.	12	To *Swift* and Co. for mine from *David Denham*	250	00	0	1	2	250	—	—
Mar.	20	To Sundries, for mine taken up from *Christopher Kingston*, for	159	14	4½	2		155	1	4½
April	3	To *Abel Archer* my Acc[t]. for mine from *William Ford*	19	6	0	3	5	19	6	—
		To Profit and Loss, gained by Discount hereby						4	13	—
								429	—	4½

1769 Voyage to Rouen *per* the Ann and Mary, Ambrose Sutton Master Dr.

Jan.	18	To Cash, for amount Invoice 100 Tubs Butter consigned *Peter Lachère* my Acc[t].	1	125	—	—
		To Profit and Loss, gained hereby		32	10	—
				157	10	—

1769		Contra	Cr.		£.	s.	d.
Jan.	3	By Ship *Bonaventure*, bought from *Benjamin Beazley* at 2 Months - - -		2	400	—	—
June	7	By Acc^t. of Inſurance, for what he owed me in Account, now diſcharged - - - - -		9	51	—	—
					451	—	—

1769		Contra	Cr. Pieces		£.	s.	d.
Feb.	3	By Voyage to *London*, conſign'd to *Lewis Leſtock* for my Account -	200	4	287	10	—
		By Balance, remaining unſold - -	40	10	60	—	—
			240		347	10	—

1769		Contra	Cr.		£.	s.	d.
June	21	By Caſh, receiv'd from Captain *Denham* for my $\frac{1}{4}$ Freight and Diſburſements, *&c.*		1	40	—	—
		By Balance, for the preſent Value of my $\frac{3}{4}$		10	275	—	—
					315	—	—

1769		Contra	Cr. *l.*	*s.*	*d.*	No		£.	s.	d.
Jan.	12	By Ship *Proviſance*, for mine paſs'd *D. Denham* at 1 M°.	250	00	0	1	3	250	—	—
Mar.	8	By General Acc^t. Wares, for mine paſs'd *William Ford* at 1 M°. - -	19	6	0	2	7	19	6	—
	12	By General Account Wares, for mine paſs'd *Chriſtopher Kingſton* at 6 M°. - -	159	14	$4\frac{1}{2}$	3	7	159	14	$4\frac{1}{2}$
								429	—	$4\frac{1}{2}$

1769		Contra	Cr.		£.	s.	d.
Feb.	28	By Burgundy Wine, for N^t. Proceeds of 100 Tubs Butter, amounting *per* Sales to -		6	157	10	—

1769		Bills and Notes	l.	s.	d.	No		£.	s.	d.
Jan.	21	To Cash, for *Edward Elliot's* payable 1 *March* next, received of said *Elliot* -	101	00	00	1	1	100	—	—
April	28	To Hops, for *Mat. Mead's* payable 1 *August* next, received from *John Hart* -	50	00	00	2	8	47	10	—
May	4	To D°. for *Richard Pike's* payable 6 M°. received from said *Pike* - - -	65	12	6	3	8	65	12	6
	12	To Sundries, for *Luke Floyd's* payable 10 *November* to *John Johnson* - - -	40	00	00	4		38	16	—
								251	18	0

1769		Voyage to Nantz *per* the Jenny Galley, Robert Scott Master Dr.								
Jan.	29	To Sundries, for amount Invoice of 125 Barrels Beef consigned *Abel Archer* my Acc^t.						107	—	—
		To Profit and Loss, gained hereby - -					9	30	10	—
								137	10	—

1769		Voyage to London *per* the Catharine of Dublin, W. Butler Mast. Dr.								
Feb.	3	To Sundries, for Am^t. Invoice of 200 Pieces Linen Cloth consign'd *Lewis Leslock* my Acc^t.						290	—	—
		To Profit and Loss, gained hereby - -					9	38	10	—
								328	10	—

1769		Tea	Green lb.	Bohea lb.					
Feb.	6	To Sundries, for Amount Invoice of 6 Chests from *Lewis Leslock* my Account - -	600	600			288	—	—
		To Profit and Loss, gained hereby - - -				9	32	—	—
							320	—	—

1769		Charles Carleton Dr.							
Feb.	14	To Sundries, sold him at 1 Month - - -					165	—	—
	17	To Cash, in full - - - -				1	12	12	6
							177	12	6

1769		Contra				Cr.		£.	s.	d.
			l.	s.	d.	No				
Mar.	20	By Notes payable, for *Edward Elliot*'s paſs'd *Chriſtopher Kingſton* - -	101	00	00	1	3	101	—	—
May	25	By Caſh. for *Rich. Pike*'s diſcounted to him at 6 *per C.*	65	12	6	2	1	63	17	8
		By Balance, for *Math. Mead*'s remaining on Hands -	50	00	00	3	8	47	10	—
		By Balance, for *Luke Floyd*'s remaining on Hands -	40	00	00	4	8	38	16	—
		By Profit and Loſs, loſt by Diſcount - -					9		14	10
								251	18	6

1769		Contra	Cr.			
Feb.	25	By *Abel Archer* my Acc^{t}. for N^{t}. Proceeds of 125 Barrels Beef, - - - - -	5	137	10	—

1769		Contra	Cr.			
Mar.	22	By *Lewis Leſtock* my Acc^{t}. for N^{t}. Proceeds of 200 Pieces Linen Cloth - - -	5	328	10	—

1769		Contra			Cr.			
			Green lb.	Bohea lb.				
Feb.	9	By *Ben. Bewley*, ſold him in Acc^{t}. 1 Cheſt at 5*s. per* lb. - -	200		3	50	—	—
	14	By *Charles Carleton*, ſold him at 1 M^{o}. 1 Cheſt at 5*s.* 6*d.* -		200	4	55	—	—
	20	By Caſh, ſold *Richard Ruby* 2 Cheſts at - - - - - -	200	200	1	105	—	—
Mar.	6	By Caſh, ſold *Richard Pike* 2 Cheſts at - - - - - - -	200	200	1	110	—	—
			600	600		320	—	—

1769		Contra	Cr.			
Feb.	17	By Voyage to *Cadiz*, for Amount Hides bought in Account - - -	5	177	12	6

1769		Lewis Leſtock of London *M. A.* Dr.	English *l.*	*s.*	*d.*	Ex.		*l.*	*s.*	*d.*
Mar.	22	To Voyage *per* the *Catharine* for N^t. Proceeds of 200 Pieces Linen Cloth	300	00	00	9½	4	328	10	—
May	9	To *Loftus* and Company for your Draft on them	100	00	00	10	6	110	—	—
June	14	To *Edward Hall* for his Bill on *George Fitzgerald* and Company - -	182	5	10	10	8	200	10	5
		To Balance, due to you -	287	3	7	8⅓	10	311	2	2½
			869	9	5			950	2	7½

1769		Voyage to Cadiz *per* the Betty, John Pearle Maſter Dr.				
Feb.	17	To Sundries, for Am^t. Invoice of Leather and Hides conſign'd *Edward Hall* my Account				230 — —
		To Profit and Loſs, gain'd hereby - - -				9 75 — —
						305 — —

1769		George Gunn Dr.				
Feb.	24	To Caſh, lent you at Intereſt at 6 *per C. per An.*				1 50 — —

1769		Abel Archer of Nantz *M. A.* Dr.	Livres *l.*	Ex. *d.*				
Feb.	25	To Voyage thereto *per* the *Jenny*, for N^t. Proceeds Beef my Acc^t.	2750	12	8	137	10	—
		To Balance, due to you - -	250	12		12	10	—
		To Profit and Loſs, gain'd by Ex^a. hereby - - -				4	13	9
			3000	—		154	13	9

1769		William Warren Dr.			
Mar.	2	To Ship *Bonadventure*, for Freight to *Barbadoes*			2 100 — —
June	1	To Burgundy Wine, for *James King*'s Bill on you to *Richard Heman* - - -			47 — —
					147 — —

1769		Contra	English	Cr. Ex.		£.	s.	d.
			l. s. d.					
Feb.	6	By Tea, for Am^t. Invoice of 3 Chefts Bohea and 3 d^o. Green *per* the *Mermaid* -	220 00 0	1C	4	242	—	—
Mar.	4	By *Ben. Bewley*, for my Draft on you to ſaid *Bewley* -	200 00 0	9½	3	219	—	—
April	13	By Claret, for *Peter Laroche*'s Draft on you - - -	125 8 4	1C	2	137	19	2
	20	By Voyage to *Nantz per* the *Geo ge* for Am^t. Invoice of 3 Hhds. Tobacco conſign'd *Abel Archer* - - - -	72 10 0	10	-	79	15	—
	25	By Hops, for Am^t. Inv. of 20 Bags *per* the *Whale* of *Cork*	245 00 0	9¾	8	268	17	9
June	19	——— For Intereſt of his Advance on my Affairs -	6 11 1			2	10	8½
		By Profit and Loſs, loſt by Ex^a				950	2	7½
			869 9 5					

1769		Contra	Cr.			
April	23	By *Edward Hall* of *Cadiz* my Acc^t. for Neat Proceeds of Leather and Hides *per* the *Betty*	8	305	—	—

1769		Contra	Cr.			
June	24	By Caſh, receiv'd in full for Principal lent you	1	50	—	—

1769		Contra	Livres	Cr. Ex.				
Mar.	29	By Caſh, for my Draft on you to *Samuel Spence* - - -	1500	12½	1	78	2	6
April	3	By Sundries, for your Draft on *William Ford* - -	1500	12¾		76	11	3
			3000			154	13	9

1769		Contra	Cr.			
Mar.	15	By General Account Wares, for my Draft on you to *John Jones* - - - - -	7	51	1	8
	19	By Sundries, for *Digby* and Company's 2 Bills on me - - - - - - -		23	—	—
		By Balance, due to me - - -	10	72	18	4
				147	—	—

1769		Burgundy Wine	Dr. Hhd.	£.	s.	d.
Feb.	28	To Sundries received *per* the *Ann* and *Mary* from *Rouen* - - - - -	12	207	—	—
June	10	To Cash, refunded *Richard Homan* -		1 2	—	—
		To Profit and Loss, gain'd hereby -		63	10	—
			—			
			12	272	10	—

1769		Bottomry	Dr.			
Mar.	3	To *Swift* and Co. lent *Joseph Miller* Master of the *Bonadventure* at 15 *per C.* Premium		2	200	—	—
	19	To *William Warren*, for insuring the same Principal and Premium - - - - -		5	7	13	4
May	19	To Cash, lent *Thomas Trusty* Master of the *Rover*, at 15 *per Cent* Premium - - -		1	150	—	—
		To Profit and Loss, gain'd hereby - -		9	15	—	—
					372	13	4

1769		Voyage to Nantz *per* the Dolphin, Robert Fisher, Master	Dr.			
Mar.	24	To Sundries, for amount Invoice of 16 Hhds. Tallow consigned to *Abel Archer* - -			231	—	—

1769		Voyage to Bilboa *per* the Ann and Mary, Ambrose Sutton Master	Dr.			
Mar.	27	To Sundries. for amount Invoice of Leather and Ox Hides, Addressed to *Arthur Ansley*			217	—	—
		To Profit and Loss, gain'd hereby - -		9	23	—	—
					240	—	—

1769		Loftus and Co. Paris *M. A.*	Dr.	Livres	Exch. d.			
Mar.	31	To *Swift* and Co. for their Draft on *Peter Lamy* -		2500	12	2	125	—	—
May	2	To Sundries, for your Draft on me to *Richard Ruby* - -		1234	12		61	14	—
June	1	To *Swift* and Co. for *Digby* and Company's Draft on you		2880	12½	2	147	—	—
				6614			333	14	—

1769		Contra	Cr. Hhd.		£.	s.	d.
Mar.	6	By Cash, sold to *John Judd* - - -	1	1	24	10	—
	—	By D°. sold *Richard Pike* - - - -	1	—	23	—	—
	8	By General Account of Wares, sold *William Ford*, at 21 *l. per* - - - -	3	7	63	—	—
	15	By General Account of Wares, sold *John Jones*, at 23*l. per* - - - - - -	2	—	46	—	—
April	8	By Cash, sold *John Tisby*, at 23*l. per* -	2	1	46	—	—
May	2	By *Loftus* and Company my Account sold *Richard Ruby* - - - - -	1	6	23	—	—
June	1	By *William Warren*, sold *Richard Homan*, at 23*l.* 10*s. per* - - - - - -	2	5	47	—	—
			12		272	10	—

1769		Contra	Cr.				
June	28	By *Arthur Ansley* my Acc°. receiv'd from *Thomas Trusty* - - - - - - - - - - -		8	165	—	—
		By Balance, for *Joseph Millar's* Contract remaining on Hands - - - - - -		10	207	13	4
					372	15	4

1769		Contra	Cr.				
		By Balance, for said Tallow in *Abel Archer's* Hands - - - - - - - - - -		10	231	—	—

1769		Contra	Cr.				
May	11	By *Arthur Ansley* my Acc°. for N°. Proceeds of Leather and Hides - - - - - -		8	240	—	—

1769		Contra	Cr. Livres	Exch. d.			
April	11	By Cash, for my Draft on you, Favour *Paul Roberts* - -	2349	12½	1	119	8	9
May	9	By *Lewis Lestock* for his Draft on you - - - - - -	2250	10⅔	5	110	—	—
		By Balance, due to me - -	2024	12	10	101	4	—
		By Profit and Loss, lost by Ex°.			9	3	1	3
			6624			333	14	—

1769		General Account of Wares Dr.	£.	s.	d.
Mar.	8	To Sundries, bought from *William Ford*, 10 Hhds. Tallow, N^{t}. 94½ *C.* at 28*l. per* Tun	3 132	6	—
	12	To Notes payable, bought from *Chr. Kingston*, 1200lb. Tann'd upper Leather, at 6¼*d. per*	31	5	—
		1000lb. Sole, at 6¾*d. per* - - -	28	2	6
		130 Ox Hides N^{t}. 105*C.* 2*q.* 14*lb.* at 19*s.* *per C.* - - - - - -	3 100	6	10½
	15	To Sundries, bought from *John Jones* -			
		6 Hhds. Tallow N^{t}. 3 Tun, at 30*l. per* Tun	90	—	—
		1000lb. Tann'd upper Leather at 6*d per*	25	—	—
		1000lb. Sole at 6½*d. per* - - - -	27	1	8
			434	2	0½

1769		Bonds Dr.			
April	5	To Stock, for *Henry Harding*'s bearing Interest at 6 *per Cent per Annum* - - - - -	1 500	—	—
		——— *Gregory Grace*'s D^{o}. at D^{o}. - -	300	—	—
		To Profit and Loss, gain'd hereby - - -	9 9	—	—
			809	—	—

1769		Voyage from London to Nantz Dr. *per* the George of Bristol, Adam Bray Mast.			
April	20	To *Lewis Leslock* my Acc^{t}. for Am^{t}. Invoice of 3 Hhds. Tobacco consign'd *Abel Archer* on my Account - - - - - -	5 79	15	—

1769		Wares from Leghorn Dr.	Florence	Chests Wine	Oil			
April	28	To Sundries, *per* the *Hopeful*, for my Account - - - -	50	50		205	—	—
		To Balance, for the Sales of - -	20	17	10	101	5	—
			70	67		306	5	—

1769		Henry Hall Leghorn *M. A.* Dr.	Dollars	Exch. s.	d.			
May	14	To Cash, for your Draft on me to *Digby* and Company -	240	4	11	1	59	—
	29	To *Arthur Ansley* for your Draft on him - - - - - - -	440	5	00	8	110	—
		To Profit and Loss, gain'd by Exchange hereby - - - -				9	1	—
			680				170	—

1769		Contra Cr.		£.	s.	d.
Mar.	24	By Voyage to *Nantz per* the *Dolphin*, for 16 Hhds. Tallow consign'd to *Abel Archer* -	6	222	6	—
	27	By Voyage to *Bilboa*, &c. for 22001b. Tann'd upper Leather consigned *Arthur Anſley* my Acc[t]. - - - -	6	56	5	—
		20001b. Sole - - - -		55	4	2
		130 Ox Hides - - - -		100	6	10½
				434	2	00½

1769		Contra Cr.				
May	17	By Caſh, receiv'd for *Gregory Grace*'s Bond delivered up to him - - -	8	309	—	—
		By Balance, for *Henry Harding*'s Bond -	10	500	—	—
				809	—	—

1769		Contra Cr.				
May	7	By Profit and Loſs, for the Coſt of 3 Hhds. Tobacco loſt - - - - - -	7	79	15	—

1769		Contra Cr.	Florence Chests	Wine Chests	Oil		£.	s.	d.
April	9	By Caſh, ſold *John Tiſſy* - - -	5	2		1	18	—	—
	16	By Caſh, ſold *Richard Pike* - -	10	10			55	10	—
May	2	By *Loſtus* and Company, ſold *Richard Ruby* - - -	5	5	6		27	15	—
		By Balance, for the Coſt of - -	50	50	10		205	—	—
			70	67			306	5	—

1769		Contra Cr.	Dollars	Ex s.		£.	s.	d.
Apri.	8	By Wares from *Leghorn*, for Am[t]. Invoice of 50 Cheſts Florence Wine and 50 Cheſts D°. Oil *per* the *Hopeful* - - -	680	5	7	170	—	—

1769		Hops	Dr.		£.	s.	d.
April	25	To Sundries, for Am^t. Invoice of 20 Bags receiv'd *per* the *Whale* my Account	C. q. 70 0		356	17	9
		To Profit and Loss, gain'd hereby.		9	30	13	7½
			70 0		387	11	4½

1769		Edward Hall Cadiz *M. A.*	Dr.				
			Dollars	Ex. s.			
April	23	To Voyage to *Cadiz*, *per* the *Pearl* for N^t. Pros. Leather and Hides	1525	4	5	305	—	—
		To Profit and Loss, gain'd by Exchange			9		10	5
			1525			305	10	5

1769		Arthur Anlley Bilboa *M. A.*	Dr.				
			Pcs.	Ex. s.			
May	11	To Voyage thither, *per* the *Ann* and *Mary* for N^t. Pros. of Lea. & Hides	1200	4	6	240	—	—
		To Bottomry, receiv'd from *Thomas Trusty* for my Acc^t.	825	4	6	165	—	—
			2025			405	—	—

1769		Charges	Dr.			
June	16	To Claret, for 1 Hhd. bottled for the Use of the House		2	8	—	—
	30	To Cash, expended the last 6 Months *per* Book of Charges		8	100	—	—
					108	—	—

1769		Cash, transferr'd from Folio 1,	Dr.				
					2799	11	6
May	17	To Bonds, receiv'd from *Gregory Grace*		7	309	—	—
	19	To Profit and Loss, receiv'd from *John Johnson*		9	115	—	—
	25	To Bills and Notes, receiv'd from *Richard Pike*		4	63	17	8
June	4	To Profit and Loss, won at a Horse-Race		9	11	10	—
	16	To Claret, receiv'd from *Peter Percival*		2	12	—	—
	17	To Profit and Loss gain'd by a Horse bought and sold immediately		2	3	10	—
	21	To Ship *Providence*, receiv'd from the Master of said Ship			40	—	—
	24	To Sundries, receiv'd from *George Gunn*			51	—	—
					3405	9	2

1769		Contra	Cr.			£.	s.	d.
			C. q.					
April	25	By Cash, sold *Luke Floyd* 2 Bags at 6*l.* *per C.*	7 0	1		42	—	—
	28	By Sundries, sold *John Hart* 3 Bags at 6 *l. per C.*	10 2	—		63	—	—
May	4	By Bills and Notes, sold *Richard Pike* 3 Bags at 6*l.* 5*s. per C.*	10 2	4		65	12	6
	12	By Bills and Notes, sold *John Johnson* 2 Bags at 5*l.* 10*s. per C.*	7 0	4		38	10	—
		By Balance, remaining on Hands 10 Bags containing	35 0	10		178	8	$10\frac{1}{2}$
			70 0			378	11	$4\frac{1}{2}$

1769		Contra	Cr.					
			Dollars	Ex. *d.*				
June	14	By *Lewis Leſtock* for your Bill on *George Fitzgerald* and Company	1000	$43\frac{3}{4}$	5	200	10	5
		By Balance, due to me	525	41.	8	105	—	—
			1525			305	10	5

1769		Contra	Cr.					
			Dollars	Ex. *s.*				
May	29	By *Henry Hall* for his Draft on you	550	4	7	110	—	—
		By Balance, due to me	1475	4	10	295	—	—
			2025			405	—	—

1769		Contra	Cr.				
		By Profit and Loſs, expended theſe laſt ſix Months		9	108	—	—

1769		Contra	Cr.				
May	14	By *Henry Hall Leghorn* my Account, paid *Bernard Brewer*		7	59	—	—
	19	By Bottomry, lent *Thomas Truſty* Maſter of the *Rover* Galley		6	150	—	—
June	7	By Inſurance, paid *Benjamin Bewley*		9	159	—	—
	10	By Burgundy Wine, paid *Richard Homan*		6	2	—	—
	30	By Charges, expended theſe laſt 6 Months		8	100	—	—
		By Balance, remaining in Cheſt		10	263	4	—
					3405	9	2

1769		Account of Insurance Dr.		£.	s.	d.
June	7	To Sundries, lost on the *William* of *Dublin*		210	—	—

1769		Profit and Loss Dr.				
May	7	To Voyage to *Nantz per* the *George*, for 3 Hhds. Tobacco lost *per* said Ship - -	7	79	15	—
		To Bills and Notes, lost by Discount thereby	4		14	10
		To *Lewis Loflock London* my Account lost by Exᵉ. thereby - - - - - -	5	2	10	8½
		To *Loftus* and Company *Paris* my Accᵗ. lost by Exchange thereby - - -	6	3	1	3
		To Insurance, lost thereby - - -	9	199	15	—
		To Charges, expended these 6 Months past	8	108	—	—
		To Stock, for my Nᵗ. Gain these 6 Months past	1	346	7	4
				740	4	1½

1769		Contra Cr.		£.	s.	d.
April	30	By Cash, for insuring to *William Ford* on the *Eagle* for *Bilboa* - - - -	1	5	5	—
May	22	By *Benjamin Bewley*, for insuring Sundries on the *William* for *Legborn* - - -	3	5	—	—
		By Profit and Loss, lost hereby - -		199	15	—
				210	—	—

1769		Contra Cr.				
May	19	By Cash, being an Apprentice Fee with *Thomas Johnson* - - - - - -	8	115	—	—
June	4	By Cash, won by wagering at a Horse-Race	—	11	10	—
	17	By Cash, gain'd by a Horse bought and sold immediately - - - - - -	—	3	10	—
	24	By Cash, gain'd by 4 Month's Interest on 50*l.* lent *George Gunn* - - - -	1	1	—	—
		By Claret, gain'd thereby - - -	2	124	—	—
		By Ship *Bonadventure*, gain'd thereby - -	2	84	13	4
		By Ship *Providence*, gain'd thereby - -	3	40	—	—
		By Notes payable, gain'd by Discount thereby	3	4	13	—
		By Voyage to *Rouen per* the *Ann* and *Mary* -	3	32	10	—
		By Voyage to *Nantz per* the *Jenny* Galley -	4	30	10	—
		By Voyage to *London*, &c. - - - -	4	38	10	—
		By Tea, gain'd thereby - - -	4	32	—	—
		By Voyage to *Cadiz per* the *Betty* - - -	5	75	—	—
		By Burgundy-Wine, gain'd thereby - -	6	63	10	—
		By *Abel Archer Nantz* my Account - - -	5	4	13	9
		By Bottomry - - - - - -	6	15	—	—
		By Voyage to *Bilboa*, &c. - - -	6	23	—	—
		By Bonds - - - - - - -	7	9	—	—
		By *Henry Hall Legborn* my Account - -	7	1	—	—
		By Hops, gain'd thereby - - -	8	30	13	$7\frac{1}{2}$
		By *Edward Hall Cadiz* my Account - -	8		10	5
				740	4	$1\frac{1}{2}$

1769	Balance Dr.	£.	s.	d.
	To Cash, in my Hands - - -	263	4	—
	To Claret, for 10 Tun remaining unsold -	300	—	—
	To *Swift* and Company, remaining due to me - - - - - - -	290	10	—
	To Ship *Bonadventure*, for her present Value	400	—	—
	To Linen Cloth, for 40 Pieces remaining unsold - - - - - - -	60	—	—
	To Ship *Providence*, for the present Value of my Half - - - - - -	275	—	—
	To Bills and Notes, for *Mathew Mead*'s Note	47	10	—
	——— ——— *Luke Floyds* D°. -	38	16	—
	To *William Warren*, remaining due to me -	72	18	4
	To Bottomry, for *Joseph Miller*'s Contract on Hands - - - - - - -	207	13	4
	To Voyage to *Nantz per* the *Dolphin*, for 16 Hhds. Tallow yet unsold - - -	231	—	—
	To *Lofius* and Company *Paris* my Acc^{t}. due me 2024 *Livres Tournois* at 12*d. per* -	101	4	—
	To Bonds, for *Henry Harding*'s Bond, remaining on Hands - - - -	500	—	—
	To Wares from *Leghorn*, for Cost of 50 Chests Wine, and 50 D°. Oil - - -	205	—	—
	To Hops, for 10 Bags W^{t}. 35 *C.* remaining unsold - - - - - - -	178	8	10½
	To *Edward Hall Cadiz* my Account, due to me 525 Dollars, at 4*s. per*, is - -	105	—	—
	To *Arthur Arsley Bilboa* my Account, due to me 1475 Dollars, at 4*s. per*, is - - -	295	—	—
		3571	4	6½

1769	Contra	Cr.	£.	s.	d.
	By *Lewis Leſtock* my Account, due to him 287*l.* 3*s.* 7*d. Engliſh*, at 8⅓ *per Cent*, is		311	2	2½
	By *Abel Archer* my Account, due to him 250 *Livres Tournois* at 12*d. per* - - - -		12	10	—
	By Wares from *Leghorn*, for Sales 20 Cheſts Wine and 17 Oil - - - -		101	5	—
	By Stock, for my Neat Capital - -		3146	7	4
			3571	4	6½

E N D

OF THE

FIRST SET.

WASTE-BOOK

WASTE-BOOK

Nº II.

DUBLIN, 1st. *July* 1769.

		l.	*s.*	*d.*	*£.*	*s.*	*d.*
	INVENTORY of the Effects and Debts active and passive of me *A. B.* taken this Day, *viz.*						
—	I Have in ready Money, per Balance Leger A.	263	04	00			
—	10 Tun Claret worth	300	00	00			
—	40 Pieces Linen worth	60	00	00			
—	50 Chests Wine and 50 Dº. Oil, on the Dr. Side of Wares from *Leghorn*	205	00	00			
—	10 Bags Hops, Nº. 35 *C.*	178	8	10½			
—	16 Hhds. Tallow, remaining in *Abel Archer*'s Hands, on the Dr. Side of Voyage to *Nantz*, *per* the *Dolphin*,	231	00	00			
—	*Mat. Mead*'s Note of 50*l.* payable 1 *Auguſt*, for	47	10	00			
—	*Luke Floyd*'s of 40*l.* payª. 10 *Nov.* for	38	16	00			
—	*Henry Harding*'s Bond, with Intereſt ſince 25 *March*	500	00	00			
—	*Joſeph Miller*'s Contract on Bottomry, for	207	13	4			
—	Ship *Providence*, for my Half, worth	275	00	00			
—	Ship *Bonadventure*, worth	400	00	00			
—	*Swift* and Co. for Balance due to me on their Account	290	10	00			
—	*William Warren* for Balance due to me on his Account	72	18	4			
—	*Loſtus* and Co. of *Paris* my Accᵗ. for Balance due to me thereon 2024 *Livres* at 12*d. per Livre*	101	4	00			
—	*Edward Hall*, of *Cadiz* my Accᵗ. for Balance due to me thereon 525 *Dollars* at 4*s. per Dollar*	105	00	00			
—	*Arthur Anſley*, of *Bilboa* my Accᵗ. for Balance due to me thereon 1475 *Dollars*, at 4*s. per Dollar*	295	00	00			
					3571	4	6½
	I owe, as follows,						
—	To *Lewis Leſtock London* my Accᵗ. 287*l.* 3*s.* 7*d Engliſh*, at 8½ *per Cent*	311	2	2½			
—	To *Abel Archer*, *Nantz* my Account 250 *Livres*, at 12*d. per*	12	10	00			
—	To Wares from *Leghorn*, for Sales of 20 Chests Wine and 17 Oil (on the Cr. Side)	101	5	00			
					424	17	2½

DUBLIN, 2d. *July* 1769.	£.	s.	d.
Receiv'd from on Board the *Argos* of *Bilboa*, *Thomas Tider* Master, 10 Bags *Spanish* Wool Neat 2800 lb. consign'd me by *Arthur Ansley* to sell for his Account			
Paid Duty, and Freight &c. on said Wool -	12	—	—
3d.			
Received from *Digby* and Company of *Dublin*, for *Loftus* and Company of *Paris*'s, Bill on them my Favour, at Sight, remitted me by said *Loftus* and Co. on their Account for - - - - - -	200	—	—
5th.			
Bought from *Thomas Nicholson*, at 3 Mo. 90 Pieces Linen Cloth, containing 2000 Yards, Quantity 100 Score at 30*s.* *per* Score - - - - -	150	—	—
8th.			
Received from *Joseph Williams*, for 2 Bags *Spanish* Wool sold him Account *Arthur Ansley*, Neat 560 lb. at 2*s.* 2*d.* *per* lb - - - - - -	77	—	—
10th.			
Receiv'd *per* the *Eagle* Sloop, *John Grainger* Master, from *Rouen*, 20 Hhds. Burgundy Wine, consign'd to me by *Peter Lachere*, to sell for his Account			
Paid Duty, and Freight, &c. on said Wine -	80	—	—
13th.			
Received from *Samuel Lapham*, *Loftus* and Co. of *Paris*'s Bill on me, my Acc^{t}. favour said *Lapham* £100			
For which delivered him — *l. s. d.* — 2 Bags *Spanish* Wool Acc^{t} *Arthur Ansley*, N^{t}. 565lb at 2*s.* 10*d.* *per* lb 80 00 10 — Cash paid for Balance - - - - 19 19 2	100	—	—
16th.			
Receiv'd *per* the *Whale* of *Cork*, *George Hartwell* Master, from *London*, the following Wares consign'd to me by *Lewis Leslock*, to sell for his Account,			
4 Puncheons single refin'd Sugar N^{t}. 32 *C.* 4 D^{o}. double refin'd Loaf Sugar — 32 D^{o}. 1 Chest Green Tea N^{t}. 200 lb. 1 D^{o}. Bohea D^{o}. — 200 lb.			
Paid Duty and Freight, &c. thereon - - -	40	—	—

DUBLIN, 18th. *July* 1769.	£.	s.	d.
Sold *Charles Carleton* at 1 Month,			
1 Cheft *Leflock*'s Green Tea N^{t}. 200lb at 6*s*.	60	—	—
22d.			
Sold *Anthony Armftrong*, 2 Tun Claret at 45*l*. *per* Tun - - - - - - - - £90 0 0			
For which Receiv'd from faid *Armftrong*, his Draft on *Loftus* and Company *Paris*, my favour, at Us^{a}. remitted them this Day on their Acc^{t}. for 1800 *Livres* Exchange at 12*d*. *per Livre* - - - - -	90	—	—
25th.			
Receiv'd from *Abel Archer*, *Nantz*, Sales of 16 Hhds. Tallow, formerly conſign'd to him in the *Dolphin*, *Robert Fiſher* Maſter, to ſell for my Account; the N^{t}. Proceeds amounting to 5600 *Livres Tournois*, in Return whereof, he alſo adviſes me, that he has, according to my Order, ſhipp'd in the *Ann* and *Mary*, *Ambroſe Sutton* Maſter, for *London*, 20 Pipes Cogniac Brandy, and conſign'd them to *Lewis Leflock* to ſell for my Acc^{t}. the Coſt, *&c.* amounting to the ſame Sum, Ex^{a}. at 12*d*. *per Livre*, is - - - - -	280	—	—
27th.			
Sold *John Dempſey*, 3 Bags Wool Acc^{t}. *Arthur Anſley*, N^{t}. 835 lb. at 2*s*. 9*d*. *per* lb. - £114 16 2			
l. s. d.			
Receiv'd from ſaid *Dempſey* in part - 54 16 2			
His Note payable 29 *September* for the Balance - - - - 60 00 00			
	114	16	2
28th.			
Sold *James Delap*, 3 Bags *Spaniſh* Wool Account *Arthur Anſley* N^{t}. 840lb. at 2*s*. 10*d*. *per* lb. £119 0 0			
For which receiv'd from ſaid *Delap*, 60 Pieces Linen Cloth containing 1400 Yards, Quantity 70 Score at 34*s*. *per* Score - - - - - - -	119	—	—
31ſt.			
Receiv'd from Sundries this Month, *per* Caſh-Book	331	16	3
Paid Sundries this Month, *per* Caſh-Book - -	151	19	2

DUBLIN, 1st. *August* 1769.

Closed *Arthur Ansley*'s Account Spanish Wool, and sent him Account Sales, the Total of the Sales being 390*l.* 17*s.* 1*d.*

	l.	*s.*	*d.*	*£.*	*s.*	*d.*
Charges, (already pefted) - - -	12	00	00			
My Commission, at 2½ *per Cent*, is -	9	15	5			
Neat Proceeds - - - - -	369	1	8			
				390	17	1

4th.

Made Abatement to *Joseph Williams* for Defect in *Arthur Ansley*'s Wool, and refunded him - - 2 10 —

6th.

Bought from *Christopher Kingston*, at 6 Months, *viz.*

	l.	*s.*	*d.*
2000 ℔ Tann'd upper Leather at 6½*d.*	54	3	4
2000 ℔ D°. Sole at 7*d. per* - - -	58	6	8
150 Ox Hides N°. 123*C.* 2*q.* at 19*s.* *per C.* - - - - -	117	6	6
	229	16	6

Shipp'd the above in the *Providence*, *David Denham* Master, for *Bilboa*, and consign'd them to *Arthur Ansley*, by his Order, and for his Account.

Paid Duty, and Fees, *&c.* - - -	6	3	6			
My Commission, at 2½ *per Cent* - -	5	18	00			
				2½1	18	—

7th.

Paid *Christopher Kingston*, in full for Leather and Hides, bought of him Account *Arthur Ansley* of *Bilboa*, *viz.*

	l.	*s.*	*d.*			
By Disc°. of 229*l.* 16*s.* 6*d.* Amt. of the Leather and Hides paid 5 M°. before due, carried to the Credit of said *Acct.* - - -	6	17	10¾			
By *Matthew Neal*'s Note to me due 1st *August* deliver'd said *Kingston*	50	00	00			
By Cash, for Balance - -	172	18	7¼			
				229	16	6

10th.

Sold to *John Neal*, for his Bill on *Swift* and Co. at Sight, which I have sent into the Bank

2 Hhds. Burgundy, belonging to *Peter Lacherre* of *Rouen*, at 23*l. per* Hhd. - - - - 46 — —

DUBLIN, 12th. *August* 1769.

	l.	s.	d.	£.	s.	d.
Sold *Richard Ruby*, for Account of *Lewis Leſtock*						
1 Cheſt Bohea Tea Nt. 200 lb. at 6*s.* 6*d. per*	65	00	00			
5 *C.* Single Refin'd Loaf Sugar at 4*l. per*	20	00	00			
5 *C.* Double Refin'd Do. at 6*l. per*	30	00	00			
	115	00	00			
Received in Part	50	00	00			
His Bill on *Thomas Nicholſon*, at 1 Month for the Balance	65	00	00			
				115	—	—
15th.						
Receiv'd advice from *Arthur Anſley, Bilboa*, that he has, according to my Orders, ſhipped in the *Adventure* of *London, John Maddock*, Maſter, to the Conſignation and Riſk of *Lewis Leſtock*, there, *viz.* 10 Bags Spaniſh Wool, the Coſt, &c. there being 1500 Pieces $\frac{8}{8}$ for which ſaid *Leſtock*, is to credit me in my Account at 44*d. per* Piece and I ſhall credit ſaid *Anſley*, at 4*s.* Iriſh is				300	—	—
18th.						
Received from *Charles Carleton*, in full for Tea ſold him 18 ultO. Account *Lewis Leſtock*				60	—	—
21ſt.						
Bought from *William Walker*, Acct. *Lewis Leſtock London*, on my Note payable 1 Month 50 Pieces Linen Cloth containing 1100 Yards, at 32*s. per* Score				88	—	—
25th.						
Received from *Richard Pike*, for the following ſold him	l.	s.	d.			
5 *C. Lewis Leſtock*'s Single refin'd Loaf Sugar at 4*l. per*	20	00	00			
5 *C.* Do.'s Double refin'd Do. at 6*l. per*	30	00	00			
2 Hhds. *Lacherre*'s Burgundy at 23*l. per*	46	00	00			
				96	—	—
28th.						
Sold to *Robert Runner*, at 3 Months, 4 Hhds. *Lacherre*'s Burgundy Wine at 23*l.* 10*s. per*				94	—	—

DUBLIN, 29th, *August* 1769.

	£.	s.	d.
Shipped in the *Mary* Sloop of *Wexford*, *John Darcy* Master, by Order of *Thomas Devereux* of said Place, and consign'd to him for his Acc^{t}. and Risk, *viz.*			
	l.	*s.*	*d.*
1 Puncheon of *Leflock*'s single refin'd Loaf Sugar q^{t}. 8 *C.* at 4*l.* *per C.*	32	00	00
1 D^{o}. Double refin'd N°. 8 *C.* at 6*l.* *per*	48	00	00
4 Hhds. *Lacherre*'s Burgundy at 23*l.* *per*	92	00	00
Paid Duty and Fees, *&c.* - - - -	1	1	8
	173	1	8
For which said *Devereux* has assign'd me on *William Warren* for - - - - - - -		173	1 8
31st.			
Receiv'd from Sundries this Month, *per* Cash-Book		206	— —
Paid Sundries this Month, *per* Cash-Book - -		182	13 9
2d. *September*			
Shipp'd in the *Whale* of *Cork*, *George Hartwell* Master, for *London*, to the Address of *Lewis Leflock*, for his Account and Risk, *viz.*			
	l.	*s.*	*d.*
50 Pieces Linen Cloth bought 21st. ult^{o}. and charg'd his Acc^{t}. - -	88	00	00
Yards.	*l.*	*s.*	*d.*
40 D^{o}. q^{t}. 960 } formerly bo^{t}.	- -	60	00 00
90 D^{o}. q^{t}. 2000 } for my Acc^{t}.	- -	150	00 00
60 D^{o}. q^{t}. 1400 }	- -	119	00 00
Paid Charges at shipping - - - -		5	00 00
My Commission on the Whole - -		10	11 00
		344	11 7
5th.			
Lewis Leflock of *London*, advises *per* Letter of 30th. ult^{o}. that *Peter Lacherre* of *Rouen*. hath drawn on him, on Account of Burgundy Wine in my hands belonging to said *Lacherre*, and that said *Leflock* hath carried the Draft to the Debit of his Account with me, 200*l.* *English*, Exchange at 10½ *per Cent* - -		221	— —

	£.	s.	d.
DUBLIN, 7th. *September* 1769.			
Taken to my own Account the Remainder of *Lewis Leſtock*'s Sugar (at his Requeſt) *viz.*			
l. s. d.			
14 *C.* Single refin'd Loaf Sugar at 3*l.* 10*s. per C.* - - - 49 00 00			
14 D°. Double refin'd D°. at 5*l. per* 70 00 00			
	119	—	—
9th.			
Cloſed *Lewis Leſtock*'s Acc^t. Wares, and ſent him an Account Sales, *viz.*			
l. s. d.			
Charges, (not poſted as yet) amounting to - - - 5 00 00			
My Commiſſion, at 2½ *per Cent*, on 424*l.* — (the Total of the Sales) - - - - 10 12 00			
Neat Proceeds, (this, and the former Charges deducted) is - 368 8 02			
	384	—	—
12th.			
Sold *Richard Ruby*, at 6 Months, 4 Hhds. *Lacherre*'s Burgundy at 24*l. per* - - - - - -	96	—	—
l. s. d.			
Receiv'd from *Richard Ruby*, after booking the laſt Sales of *Lacherre*'s Burgundy to him, in full Payment thereof - - - - 93 2 5			
Allow'd him 6 Months Diſcount, at 6 *per Cent*, for ſaid *Lacherre*'s Acc^t. Burgundy Wine - - - 2 17 7			
	96	—	—
16th.			
Paid *John Dawſon*, for *Eben Pike* of *Cork*, Bill on me favour ſaid *Dawſon*, at Sight - - -	50	—	—
18th.			
Made Abatement to *Richard Ruby* on the 200 lb. Bohea Tea ſold him the 12th ult°. for Account of *Lewis Leſtock*, and refunded him 1*d. per* lb. - -		16	8
21ſt.			
Sold *William Walker*, 4 Hhds. Burgundy Account *Peter Lacherre*, at 23*l.* 10*s. per* - - - £94 0 0			
l. s. d.			
For which receiv'd from ſaid *Walker*, my Note to him 12th ult°. for - 88 00 00			
Caſh, for Balance - - - 6 00 00			
	94	—	—

DUBLIN, 24th. *September* 1769.

	l.	*s.*	*d.*	£.	*s.*	*d.*
Closed *Peter Lacherre*'s Acct. Burgundy, and sent him Acct. Sales						
Charges (not posted) amount to	7	4	00			
My Commission on 468 *l.* [the Total of Sales] at 2½ *per Cent*, is	11	14	00			
Neat Proceeds, (this, and the former Charges deducted)	366	4	5			
				385	2	5
26th.						
Bought from *Charles Carleton*, for Account *Peter Lacherre, viz.*						
6 Hhds. Tallow N°. 3 Tun at 30*l.* *per* Tun	90	00	00			
2400 ℔. Tann'd upper Leather at 7 *d. per* ℔.	70	00	00			
2400 ℔. Sole D°. at 6½*d. per*	65	00	00			
	225	00	00			
	l.	*s.*	*d.*			
Deliver'd him *John Dempsey*'s Note payable 29th. for	60	00	00			
Luke Floyd's, payable 10 *November*, (discounting it at 6 *per Cent*, *per Annum*) for 40*l.*	39	14	3			
Cash paid for Balance	125	5	9			
	225	00	00			
Shipped them in the *Hopeful* Galley, *George Quartel* Master, to the Address of said *Lacherre*, for his Acct.						
Paid Duty and Fees, &c.	9	3	00			
My Commission on the Whole, at 2½ *per Cent*	5	17	00			
				240		
29th.						
Remitted *Lewis Leslock* of *London*, his Account, *William Warren*'s Bill on *Digby* and Co. to me, at 10 days St. 225*l. Eng.* Exr. at 10⅜ *per Cent*				£248	6	10½
For which Delivered said *Warren*						
My Receipt to him in full for the Balance of his Account	246	00	00			
Cash paid the Remainder	2	6	10½			
				248	6	10½

DUBLIN, 30th. *September* 1769.	£.	s.	d.
Receiv'd from Sundries this Month, *per* Cash-Book	99	2	5
Paid Sundries this Month, *per* Cash-Book - -	204	16	3½
October 1st.			
Receiv'd from *Henry Harding*, for Half a Year's Intereft of 500*l.* due to me *per* his Bond and Warrant - - - - - - - - -	15	—	—
2d.			
Receiv'd from *Lewis Leſtock*, Sales of 20 Pipes Brandy, conſign'd to him in the *Ann* and *Mary*, *Ambroſe Sutton* Maſter, my Account, Neat Proceeds amounting to 300*l.* at 10⅝ *per Cent*, - -	331	17	6
In Part thereof, he has remitted me his Bill on *Thomas Preſton*, for 177*l. Iriſh*, to my Order the 20th. Inſt. Value 160*l. Eng.* at d°. Exᵉ. which ſaid *Preſton* has accepted.			
5th.			
Receiv'd *per* the *Bonadventure*, *Joſeph Miller* Maſter, from *Barbadoes*, 20 Puncheons Rum, containing 2200 Gallons, conſign'd to me by *James Pearſon*, to ſell for his Account			
Paid Duty, *&c.* here - - - -	220	—	—
6th.			
Receiv'd from Captain *Joſeph Miliar*, Maſter of the *Bonadventure* Galley, 20 Hhds. Sugar Nᵗ. 10 Tun, in full Payment of 230*l.* Principal and Premium formerly lent him on Bottomry - - - - - -	230	—	—
8th.			
Deliver'd *Thomas Nicholſon* my Bill on *Edward Hall* of *Cadiz*, favour ſaid *Nicholſon* at Usᵃ. being for Balance of my Account with ſaid *Hall*, 525 Dollars, Exᵉ. at 49*d. per* Dollar - - - £107 3 9			
For which received from ſaid *Nicholſon*			
l. s. d.			
His Recᵗ. in full for Balᵃ. due to him 85 00 00			
Caſh for the Remainder - - - 22 3 9			
	107	3	9
10th.			
Robert Runner is dead in ſuch Circumſtances, that what he owed me for *Peter Lacherre*'s Burgundy is loſt beyond Recovery, which is - - - -	94	—	—

DUBLIN, 14th, *October* 1769.

		£.	s.	d.
Paid *Eben. Pike* of *Cork*'s Draft on me, Favour *Thomas Bell*, at ſight - - -	£100 0 0			
By my Draft on *Swift* and Co. to ſaid *Bell* - -		100	—	—
17th.				
Receiv'd from *Thomas Preſton*, for the two following Bills, *viz.*				
	l. s. d.			
Lewis Leſtock's accepted the 2d. Inſt.	177 00 00			
Eben. Pike's Bill receiv'd this Day from *Cork*, and preſented to ſaid *Preſton* - - -	123 00 00			
		300	—	—
Sold *Richard Pike* as follows, *viz.*				
	l. s. d.			
2 Bags Hops N°. 7 *C.* at 6*l. per* -	42 00 00			
3 Tun Claret at 45*l. per* - - -	135 00 00			
4 Cheſts Florence Wine at 2*l.* 6*s. per*	9 4 00			
1 Hhd. Barbadoes Sugar N°. 9½ *C.* at 30*s. per* - - -	14 5 00			
4 *C.* Double refin'd Loaf Sugar at 6*l. per* - - - -	24 00 00			
	224 9 00			
For which Receiv'd from him				
	l. s. d.			
Loftus and Company's Bill on me, at ſight, to *William Warren* and by him Endors'd to ſaid *Pike* for	200 00 00			
Caſh, for Balance - - -	24 9 00			
		224	9	—
23d.				
Accepted, for the Honour of *Lewis Leſtock*, a Bill drawn by him on *Richard Ruby*, and proteſted by *Francis Lynam* for Non-Payment				
	l. s. d.			
I have paid the Bill and Charges -	100 5 00			
My Brokerage, at ½ *per Cent*, is -	00 10 00			
		100	15	—

DUBLIN, 26th, *October* 1769.

	l.	s.	d.	£.	s.	d.
Sold to *Thomas Bell, viz.*						
1 Puncheon *James Pearſon's* Rum q^t. 110 Gallons at 4*s. per* - -	22	00	00			
Receiv'd from him in Payment						
Said *Bell's* Bill of 250 *Livres Tourn.* on *Samuel Spence* of *Nantz*, at 12½ *d. per*, remitted *Abel Archer* for the Balance of my Acc^t. with him - - - - -	13	00	5			
Caſh, for Balance - - -	8	19	7			
				22	—	—
28th.						
Received from *Loftus* and Company, *Paris*, my Account two Bills, *viz.*						
Their Bill of the 28th. Curr^t. *N. S.* on *Digby* and Co. *Dublin*, at Uſance, Value 2024 *Livres Tourn.* [the Balance of my Account with D^o.] at 12½ *d. per*, which ſaid *Digby* has accepted	105	8	4			
A Bill on *Digby* and Co. *London*, pay^a. 1 *Dec. O. S.* for 200*l. Eng.* with Orders to get it diſcounted for their Acc^t. Ex^a. at 6 *per Cent*, and Diſc^t. at 10 *per Cent per Ann.* which Bill, on ſaid Terms, I keep for my own Account, and is - - - -	218	15	5			
				324	3	9
31ſt.						
Receiv'd from Sundries this Month, *per* Caſh-Book				370	12	4
Paid Sundries this Month, *per* Caſh-Book - -				320	5	—
November 3d.						
Receiv'd Advice from *Eben Pike Cork*, that he has, according to my Orders, ſhipp'd in the *Succeſs* of ſaid Place, *John Rover* Maſter, for *Nantz*, 150 Barrels Beef, for the Account and Riſk of *Abel Archer* there; and that, for the Coſt, (amounting to 110*l.* 5*s.*) he has drawn on *Lewis Leſlock London*, for my Acc^t. a Bill of 100*l. Eng.* [being the Value] at 10¼ *per Cent* -				110	5	—

DUBLIN, 5th, *November* 1769.	£.	s.	d.
Receiv'd *per* the *Providence*, *David Denham* Maſter from *Cadiz*, the following Wares conſign'd to me by *Edward Hall* of ſaid Place, to ſell for his Acc^{t}. *viz.*			
70 Cheſts Seville Oranges, 30 Cheſts Lemons.			
Paid Duty and Freight, *&c.* on ſaid Wares -	36	—	—
8th.			
Received from *Thomas Williams*, *Eben Pike* of *Cork*'s Draft on me to ſaid *Williams* at ſight - £85 00 00			
For which Delivered him			
l. s. d. 3 Bags Hops N^{t}. 10*C.* 2*q.* at 6*l. per C.* 63 00 00 2 Hhds. Claret at 11*l. per* - - - 22 00 00	85	—	—
10th.			
Bartered with *Charles Carleton* as follows, *viz.*			
10 Cheſts *Edward Hall*'s Seville Oranges 5 Cheſts Lemons } 15 Cheſts at 28 *per* *s.* *l. s. d.* 21 0 0			
For which Received from him, 24 Barrels Beef at 17*s.* 6*d.* which I keep for the Account of ſaid *Hall*,	21	—	—
13th.			
Bought of *Chriſtopher Kingſton*, for Acc^{t}. of *Edward Hall*, *viz.*			
l. s. d. 26 Barrels Beef at 17*s.* 6*d. per* - 22 15 00			
For which delivered him, *viz.*			
l. s. d. 1 Hhd. Barbadoes Sugar N^{t}. 9½ *C.* at 30*s. per C.* - - - } 14 5 00 2 *C.* Single refin'd Loaf Sugar at 4*l.* 5*s. per C.* - - } 8 10 00	22	15	—

DUBLIN, 16th, *November* 1769.				£.	s.	d.
Sold *Richard Ruby*, *viz.*						
5 Chefts *Edward Hall's* Seville Oranges 2 Chefts Lemons	7 Chefts at 28 *per*	*s.* 9	16 00			
1 Bag Hops N^{t}. 3$\frac{1}{2}$ *C.* at 6*l. per* -		21	00 00			
		30	16 00			
For which Received from him, *viz.*						
		l.	*s.* *d.*			
John Clark's Note payable 10 *Jan.* next, at 6 *per Cent per Ann.* Disc^{t}. for 30*l.* - - - - -		29	14 7			
Cash, for the Balance - -		1	1 5			
				30	16	—
18th.						
Settled with *David Denham* Master of the *Providence*, and receiv'd from him my Half Balance of his Acc^{t}. of Freight and Disbursements, *&c.* - -				45	—	—
20th.						
Received from *Digby* and Co. of *Dublin*, in Ready Money, for the two following Bills receiv'd last Month, and then posted, *viz.*						
		l.	*s.* *d.*			
One the Draft of *Loftus* and Co. *Paris*, on said *Digby*, accepted the 28th. ult^{o}. and due this Day - - - - -		105	8 4			
The other Bill of 200*l. Eng.* on *Digby* and Co. of *London*, pay^{a}. 1 *Dec.* which said *Digby's* of *Dublin*, have discounted at 6 *per Cent per Annum*, Ex^{a}. at 10 *per Cent*, is here - - - -		219	12 00			
				325	—	4

DUBLIN, 23d. *November* 1769.

	l.	*s.*	*d.*	*l.*	*s.*	*d.*
Bought of *Charles Carleton* at 3 Months, *viz.*						
1200 ℔ Tann'd upper Leather at 6¾*d. per* ℔.	31	5	00			
1200 ℔ Sole Leather at 6¾*d. per* ℔.	33	15	00			
	65	00	00			
Shipp'd in the *Providence*, *David Denham* Maſter, D°. Tann'd Leather, together with 50 Barrels Beef bo^t. the 10th. and 13th. and conſign'd to *Edward Hall Cadiz*, for his Account and Riſk:						
Paid Duty and Fees, *&c.*	3	10	00			
My Commiſſion on the Whole, at 2½ *per Cent*, is	2	16	1½			
				71	6	1½
24th.						
Paid *Charles Carleton* what was due to him for tanned Leather, bought and poſted Yeſterday, he allowing me 3 Months Diſcount on 65 *l.* at 6 *per Cent per Ann.* for my Acc^t.			£64 00 6			
Diſcount thereon			19 6			
				65	—	—
28th.						
Receiv'd from *Eben Pike* of *Cork*, for his Account, *James Comerford*'s Bill on *Swift* and Co. my Favour, which ſaid *Swift* and Co. make good in Acc^t.				100	—	—
30th.						
Received from Sundries this Month, *per* Caſh-Book				371	1	9
Paid Sundries this Month, *per* Caſh-Book				103	10	6
1ſt. *December.*						
Sold *Ben. Bewley* as follows, *viz.*						
1 Puncheon *James Pearſon*'s Rum q^t. 108 Gallons, at 4*s. per*	21	12	00			
3 Cheſts *Edward Hall*'s Oranges, 1 D°. Lemons, 4 Cheſts at 28 6*d per*	5	14	00			
4 Bags Hops N^t. 14*C.* at 6*l. per*	84	00	00			
1 Hhd. Barbadoes Sugar N^t. 10½*C.* at 32*s. per C.*	16	16	00			
				128	2	—
	l.	*s.*	*d.*			
Received from him, in Part	15	10	00			
Charles Carleton's promiſſory Note of 50*l.* pay^a. 1 *Feb.* Diſc^t. at 6 *per Cent per Annum*	49	10	00			
	65	00	00			

DUBLIN, 4th. *December* 1769.

Sold to Sundry on Credit, the Remainder of *Edward Hall*'s Fruit, *viz.*

			l.	*s.*	*d.*
To *A. B.*	15 Chefts Oranges and 7 Chefts Lemons,	at 29 *per*	31	18	0
To *C. D.*	16 Chefts Oranges and 8 D°. Lemons,	at 29 *per*	34	16	0
To *E. F.*	12 Chefts Oranges and 5 D°. Lemons,	at 29 *per*	24	13	0
To *G. H.*	9 Chefts Oranges and 2 D°. Lemons,	at 29 *per*	15	19	0

£.	*s.*	*d.*
107	6	—

7th

Clofed the Account of *Edward Hall*'s Fruit, and fent him Account Sales, *viz.*

	l.	*s.*	*d.*
Paid Charges (not pofted) - -	1	00	00
Cellarage due ſtill to *John Johnſon*, for 1 Month - - -	2	00	00
My Commiſſion on 143 *l.* 16 *s.* [the Total Sales] at 2½ *per*	3	11	10¾
N°. Proceeds (carried to the Credit of his Account) - - -	101	4	1¼

£.	*s.*	*d.*
107	16	—

9th.

Arthur Anſley of *Bilboa*, hath ordered me *per* Letter of 19th. ult°. to remit what is due to him, to *Abel Archer* of *Nantz*, I have accordingly ordered him, to Credit ſaid *Anſley* for 2731 11 3 *Livres*, and I Debit *Arthur Anſley* for the ſame, as follows,

	l.	*s.*	*d.*
Said *Anſley* my Acc°. for Balance thereof 25 Dollars, equal 100 *Livres*, Ex°. at 12 *d. per Livre*	5	00	00
Ditto his Acc°. for Balance thereof 2631 11 3 *Livres*, Ex°. at 12 *d. per Livre* - -	131	11	6¾

£.	*s.*	*d.*
136	11	6¾

DUBLIN, 12th, *December* 1769.	£.	s.	d.
Receiv'd from *Adam Bray*, Master of the *Fortune* of *Briſtol*, from *Cadiz*, 150*l.* for Principal and Premium of Money lent him on Bottomry, by *Edward Hall* of *Cadiz*, to be paid to me, for his Account, at the ſafe Arrival of ſaid Ship at this Port - - - - - -	150		
14th.			
Receiv'd from the following Perſons, in full for *Edward Hall*'s Fruit, *viz.*			
From *A. B.* - - - - - - - - - 31 18 00			
From *C. D.* - - - - - - - - - 34 16 00	66	14	
17th.			
Paid *John Johnſon* in full for the Cellarage of *Edward Hall*'s Fruit - - - - - - - - - -	2		
18th.			
Receiv'd from the following Perſons, in full for *Edward Hall*'s Fruit, abating them 2*s. per* Cheſt, for Defect in d°. *viz.*			
From *E. F.* - - - - - - - - - 22 19 00			
From *G H.* - - - - - - - - - 14 17 00			
Abatement to *E. F.* - £1 14 0			
——— to *G. H.* - 1 2 0			
2 16 00	40	12	
23d.			
Sold to *Joſeph Millar*, Maſter of the *Bonadventure*, ½ of ſaid Ship, for 100*l.* For which received from him.			
His Receipt for the Balance of his Account of Freights, Wages, &c. on ſaid Ship, due him, - 50 00 00			
Caſh for the Remainder - - - 50 00 00	100		
29th.			
Receiv'd from *Lewis Leſtock* of *London* an Account Current of my Affairs, wherein he charges for the Intereſt of his Advance, at 6 *per Cent per Annum*, to the firſt of *January* next, 1*l.* 6*s.* 5*d. Engliſh*, at 10½ *per Cent*, is *Iriſh* - - - - - - - - - - -	1	9	2
Lewis Leſtock of *London*, hath ordered me *per* Letter of 23d. inſtant, to Debit him in his Account for the Balance due to me in my Account, 26*l.* 10*s. Eng.* Exchange at 10½ *per Cent* - - - - -	29	5	7

DUBLIN, 31ſt. *December* 1769.

	£.	s.	d.
Sent to *Lewis Leſlock*, an Acc^t. Curr^t. and charg'd him with Intereſt of my Advance on his Affairs, at 6 *per Cent per Annum*, to the 1ſt. *January* - - -	2	12	—
Sent to *Eben Pike Cork*, his Acc^t. wherein I charged him, as follows, *viz.*			
Intereſt of my Advance to the 1ſt. *January*, at 6 *per Cent per Annum* — *l.* 0 *s.* 17 *d.* 10			
Brokerage on my Diſburſements, at ½ *per Cent*, is - - - - — *l.* 1 *s.* 3 *d.* 6			
	2	1	4
Laid out theſe 6 Months paſt, as *per* Book of Charges, *viz.*			
For Rent - - - - - - - - - *l.* 25 *s.* 00 *d.* 00			
Houſe Expences - - - - - - 60 00 00			
Charges Merchandize (not poſted to any particular Account) - 5 00 00			
My Pocket Expences - - - - 30 00 00			
	120	—	—
Received from Sundries this Month, *per* Caſh-Book	320	—	—
Paid Sundries this Month, *per* Caſh-Book - - -	123	—	—

END of the *Second* WASTE-BOOK.

JOURNAL

Nº II.

DUBLIN, 1st. *July* 1769.

		£	s.	d.	£.	s.	d.
	SUNDRIES Dr. to STOCK	3571	4	6½			
	For the Total of my Effects active, *viz.*						
		l.	*s.*	*d.*			
.1	Cash, remaining in my Hands - - -	263	04	00			
.2	Claret, for 10 Tun remaining on Hands	300	00	00			
.2	Linen, for 40 Pieces remaining on Hands	60	00	00			
.2	Wares from *Leghorn*, for 50 Chests Wine, and 50 D°. Oil, on the Dr. Side of Wares from *Leghorn* - -	205	00	00			
.2	Hops, for 10 Bags N°. 35 *C.* - - - -	178	8	10½			
.4	Voyage to *Nantz*, *per* the *Dolphin*, *Robert Fisher* Master, for 16 Hhds. Tallow, remaining in *Abel Archer*'s Hands - - - - - - - - -	231	00	00			
.4	Bills and Notes, for *Matt. Mead*'s Note payable 1 *August*, for 50*l.* - - -	47	10	00			
.4	——— *Luke Floyd*'s Note, pay^a. 10 *Nov.* for 40*l.* - - - - -	38	16	00			
.5	Bonds, for *Henry Harding*'s with Interest, since 25 *March* - - - -	500	00	00			
.5	Bottomry, for *Joseph Millar*'s Contract, which stands in - - - - - - -	207	13	4			
.5	Ship *Providence*, for Half her first Cost -	275	00	00			
.3	Ship *Bonadventure*, for her first Cost -	400	00	00			
.3	*Swift* and Co. for Balance due to me -	290	10	00			
.3	*William Warren*, for Balance due to me - - - - - - - - - -	72	18	4			
.6	*Loftus* and Co. *Paris* my Acc^t. for Balance due to me being 2024 *Livres Tour.* at 12*d. per* - - - - - -	101	4	00			
.4	*Edward Hall Cadiz*, my Acc^t. for 525 Dollars due to me at 4*s. per*, is -	105	00	00			
.4	*Arthur Anſley Bilboa*, my Account, for 1475 Dollars, due me, at 4*s. per* -	295	00	00			
—					3571	4	6½
.1							

DUBLIN, 1st. *July* 1769.

		£.	s.	d.
.1	Stock Dr. to Sundries - - - £424 17 2½			
	For the Total of my Debts passive, *viz.*			
	l. *s.* *d.*			
.8	To *Lewis Leflock London*, for Balance of my Account, being 287*l.* 3*s.* 7*d.* *Eng.* at 8¾ *per Cent* - - 311 2 2½			
.6	To *Abel Archer Nantz*, for Balance my Account thereof, 250 *Liv.* at 12*d. per* - - - - - - - - 12 10 0			
.2	To Wares from *Leghorn*, for Sales of 20 Chefts Wine, and 17 D°. Oil 101 5 0			
		424	17	2½
	2d.			
.6	*Arthur Anfley* his Acc[t]. Spanish Wool Dr. to Cash - - - - - - - - - £12. 0 0			
.1	Paid Charges on 10 Bags, N[t]. 2800 lb. consign'd to me by said *Anfley*, *per* the *Argos* of *Bilboa*, *Thomas Tider* Master, to sell for his Acc[t]. - -	12	—	—
	3d.			
.1	Cash Dr. to *Loftus* and Co. *Paris* their Account - - - - - - - £200 0 0			
.6	Received from *Digby* and Co. for said *Loftus* and Company's Bill on them my Favour - - - -	200	—	—
	5th.			
.2	Linen Dr. to *Thomas Nicholfon* - - £150 0 0			
.6	For 2000 Yards Quantity 100 Score, bought of him, pay[a]. in 3 Months, at 30*s. per* Score - - -	150	—	—
	8th.			
.1	Cash Dr. to *Arthur Anfley* his Acc[t]. Spanish Wool - - - - - - - - £77 0 0			
.6	Received from *Joseph Williams*, for 2 Bags Sold him, N[t]. 560 lb. at 2*s.* 9*d. per* lb. - - - - - -	77	—	—
	10th.			
.6	*Peter Lacherre Rouen*, his Acc[t]. Burgundy Wine Dr. to Cash - - - - - - - £80 0 0			
.1	Paid Charges on 5 Tun receiv'd *per* the *Eagle* Sloop, *John Grainger* Master - - - - - -	80	—	—

DUBLIN, 13th. *July* 1769.

		£.	s.	d.
.6	*Loftus* and Co. of *Paris* their Acc^t. Dr. to Sundries - - - - - - - £100 0 0			
	For their Bill on me favour *Samuel Lapham*, receiv'd from him for the following			
		l.	*s.*	*d.*			
.6	To *Arthur Anſley* of *Bilboa*, his Acc^t. Spaniſh Wool, for 2 Bags deliver'd ſaid *Lapham*, N^t. 565lb. at 2*s.* 10*d. per* lb	80	00	10			
.1	To Caſh, paid for Balance - - - -	19	19	2			
					100	—	—
	16th.						
.7	*Lewis Leſtock London* his Acc^t. Wares Dr. to Caſh - - - - - - - - - £40 0 0						
.1	Paid Duty, &c. on the following Wares receiv'd *per* the *Whale* of *Cork*, *George Hartwell* Maſter, to ſell for his Acc^t. *viz.*						
	4 Punch. Single refin'd Loaf Sugar, N^t. 32 *C.*						
	4 D^o. Double refin'd D^o. N^t. 32 *C.*						
	1 Cheſt Green Tea N^t. 200lb.						
	1 D^o. Bohea N^t. 200lb.				40	—	—
	18th.						
.7	*Charles Carleton* Dr. to *Lewis Leſtock London*, his Acc^t. Wares - - - - - £60 0 0						
.7	For 1 Cheſt Green Tea ſold him, N^t. 200lb. payable at 1 Month, at 6*s. per* lb. - - -				60	—	—
	22d.						
.6	*Loftus* and Co. of *Paris* their Acc^t. Dr. to Claret - - - - - - - - £90 0 0						
.2	For *Anthony Armſtrong*'s Bill on *John Barre* of *Paris*, remitted ſaid *Loftus* and Co. this day, 1800 *Livres* at 12*d. per Livre*, for which deliver'd ſaid *Armſtrong* 2 Tun Claret at 45*l. per* Tun - - -				90	—	—
	25th.						
.7	Voyage to *London per* the *Ann* and *Mar.*, *Ambroſe Sutton* Maſter Dr. to Voyage to *Nantz per* the *Dolphin*, *Robert Fiſher* Maſter - - - - - - £280 0 0						
	For the Coſt and Charges of 20 Pipes Cogniac Brandy, (according to my Orders) ſhipp'd by *Abel Archer* of *Nantz*, to *Lewis Leſtock London*, for my Acc^t. in return of the N^t. Proceeds of my 16 Hhds. Tallow, amounting *per* Sales, to 5600 *Livres*, at 12*d. per Livre* - - - - -				280	—	—

DUBLIN, 27th, *July* 1769.

		£.	s.	d.
	Sundries Dr. to *Arthur Anſley* his Account Spaniſh Wool - - - - - £114 16 3			
	For 3 Bags ſold *John Dempſey* N^{t}. 835lb. at 2*s*. 9*d*. *per* lb. for which receiv'd			
.1	Caſh, receiv'd in part - - *l.* 54 *s.* 16 *d.* 3			
.4	Bills and Notes, for ſaid *Dempſey*'s Note payable 29th *September* for Balance - 60-0-0			
.6		114	16	3
	28th.			
.2	Linen Cloth Dr. to *Arthur Anſley* his Account Spaniſh Wool - - - - - - £119 0 0			
.6	For 3 Bags ſold *James Delap*, N^{t}. 840 lb. at 2*s*. 10*d*. *per* lb. for which receiv'd from ſaid *Delap*, 60 Pieces Linen, containing 1400 Yards, Quantity 70 Score at 34*s*. *per* Score - - - - -	119	—	—
	31ſt.			
.1	Caſh Dr. to Sundries - - - - £331 16 3			
	Received this Month, *per* Caſh-Book - -	331	16	3
	Sundries Dr. to Caſh - - - - £151 19 2			
.1	Paid this Month, *per* Caſh-Book - - -	151	19	2
	1ſt. *Auguſt*			
.6	*Arthur Anſley* of *Bilboa* his Account Spaniſh Wool			
	Dr. to Sundries - - - - £378 17 1			
	Furniſh'd him with an Acc^{t}. Sales of his 10 Bags, *viz.*			
	Charges (already poſted) 12*l*.			
.3	To Commiſſion, for my Proviſion on 390*l*. 17*s*. 1*d*. [Total Sales] at 2½ *per Cent* - - - - -	*l.* 9	*s.* 15	*d.* 5
.7	To *Arthur Anſley* his Account, for N^{t}. Proceeds - - - - -	369	1	8
		378	17	1
	4th.			
.7	*Arthur Anſley Bilboa*, his Account Dr. to Caſh - - - - - - - - £2 10 0			
.1	Made an Abatement to *Joſeph Williams*, for a defect in Spaniſh Wool, ſold him, and refunded - -	2	10	—

DUBLIN, 6th. *August* 1769.

				£.	s.	d.
.7 —	*Arthur Anſley Bilboa*, his Account Dr. to Sundries - - - - - - - -	£241	18 0			
	For the Coſt and Charges of the following Wares, conſigned him, *per* the *Providence*, *David Denham* Maſter,	*l.*	*s.* *d.*			
	2000 lb. Tann'd upper Leather, at 6½*d. per* - - - -	54	3 4			
	2000 lb. Sole D°. at 7*d. per* - -	58	6 8			
	150 Ox Hides, N°. 123C. 2q. at 19*s. per C.* - - - -	117	6 6			
.7	To *Chriſtopher Kingſton*, for the Am°. bought from him, pay°. at 6 M°.	229	16 6			
.1	To Caſh, paid Charges at ſhipping - -	6	3 6			
.3	To Commiſſion, on the Whole, at 2½ *per Cent* - - - - -	5	18 0			
				241	18	—
	7th.					
.7 —	*Chriſtopher Kingſton* Dr. to Sundries	£229	16 6			
.7	To *Arthur Anſley Bilboa*, his Acc°. for Diſc°. of 229*l.* 16*s.* 6*d.* Amount of Leather and Hides, bought of him Acc°. ſaid *Anſley*, paid 6 M°. bef°. due	*l.* 6	*s.* *d.* 17 10¾			
.4	To Bills & Notes, for *Mat. Mead*'s Note to me, due 1 *Auguſt* deliver'd him	50	00 00			
.1	To Caſh, paid for Balance - - -	172	18 7¼			
				229	16	6
	10th.					
.3 —	*Swift* and Co. Dr. to *Peter Lacherre Rouen*, his Account Burgundy Wine - -	£46	0 0			
.6	Sold *John Healy*, for his Bill on ſaid Company, which I have ſent to their Bank, 2 Hhds. at 23*l. per* -			46	—	—
	12th.					
	Sundries Dr. to *Lewis Leſtock* his Account Wares - - - - - - - -	£115	0 0			
	For the following ſold *Rich. Ruby*, viz.	*l.*	*s.* *d.*			
	1 Cheſt Bohea Tea N°. 200 lb. at 6*s.* 6*d. per* - - -	65	0 0			
	5 *C.* Single refin'd Loaf Sugar at 4*l. per* - - - - -	20	0 0			
	5 *C.* Double D°. at 6*l. per* - -	30	0 0			
		115	0 0			
		l.	*s.* *d.*			
.1	Caſh, receiv'd from him in part - - -	50	0 0			
.6 — .7	*Thomas Nicholſon*, for an accepted Bill on him, payable at 1 Month, -	65	0 0			
				115	—	—

DUBLIN, 15th. *August* 1769.

		£.	s.	d.
.5 — .4	*Lewis Leſtock London*, my Account Dr. to *Arthur Anſley Bilboa*, my Account - - - - £300 0 0			
	For the Coſt, *&c.* 10 Bags Spaniſh Wool, conſign'd by ſaid *Anſley Bilboa*, *per* the *Adventure* of *London*, Captain *Maddock*, *per* my Order, to ſaid *Leſtock* of *London*, amounting to 1500 Pieces of $\frac{8}{8}$ at 44*d. per*, for which ſaid *Leſtock* is to credit me in my Account, and I credit ſaid *Anſley*, at 4*s. per Iriſh*, is - - - - - - - - -	300	—	—
	18th.			
.1 —	Caſh Dr. to *Charles Carleton* - - - £60 0 0			
.7	Receiv'd from him, in full for Tea ſold him 18th ult°. Account *Lewis Leſtock* - - - - -	60	—	—
	21ſt.			
.8 — .8	*Lewis Leſtock* of *London*, his Account Dr. to Notes Payable - - - - - - £88 0 0			
	For 50 Pieces Linen Cloth containing 1100 Yards, Quantity 55 Score, bought of *William Walker* Acc^t. ſaid *Leſtock*, at 32*s. per* Score, for which deliver'd ſaid *Walker*, my Note at 1 Month for like Sum -	88	—	—
	25th.			
.1 —	Caſh Dr. to Sundries - - - - - £96 0 0			
	Receiv'd from *Richard Pike*, for the following ſold him			
		l.	*s.*	*d.*
	5 *C* Single refin'd Loaf Sugar at 4*l. per C.* - - -	20	00	00
	5 *C.* Double D°. at 6*l. per C.* - -	30	00	00
.7	To *Lewis Leſtock London*, his Acc^t. Wares, for Amount of the Sugars - -	50	00	00
.6	To *Peter Lacherre Rouen*, his Acc^t. Burgundy Wine, for 2 Hhds. ſold ſaid *Pike*, at 23*l. per* Hhd. - - - -	46	00	00
		96	—	—
	28th.			
.8 — .6	*Robert Runner* Dr. to *Peter Lacherre Rouen*, his Acc^t. Burgundy Wine - - - - - £94 0 0			
	For 4 Hhds. ſold him, payable at 3 Months, at 23*l.* 10*s. per* Hhd. - - - - - -	94	—	—

	DUBLIN, 29th, *Auguſt* 1769.				£.	s.	d.
.3	*William Warren* Dr. to Sundries - -			£173 1 8			
	For an Aſſignment on him, from *Thomas Devereux, Wexford*, in Payment of the following Wares, conſign'd him						
		l.	*s.*	*d.*			
	1 Puncheon ſingle refin'd Loaf Sugar N°. 8 *C.* at 4*l. per* - -	32	0	0			
	1 D°. double D°. N°. 8 *C.* at 6*l. per C.* - - - - -	48	0	0			
.7	To *Lewis Leſtock London*, his Acc°. Wares for the Amount - - -	80	0	0			
.6	To *Peter Lacherre Rouen*, his Acc°. Burgundy Wine, for 4 Hhds. at 23*l. per*	92	0	0			
.1	To Caſh, paid Charges at ſhipping -	1	1	8			
					173	1	8
	31ſt.						
.1	Caſh Dr. to Sundries - - - - -			£206 0 0			
	Received this Month, *per* Caſh-Book - - - -				206	—	—
—	Sundries Dr. to Caſh - - - -			£182 13 9½			
.1	Paid this Month, *per* Caſh-Book - - - - -				182	13	9½
	September 2d.						
.8	*Lewis Leſtock London*, his Account Dr. to Sundries - - - - - - -			£344 11 0			
	For the following Linen conſign'd ſaid *Leſtock London*, for his Account						
		l.	*s.*	*d.*			
	50 Pieces bought the 21ſt. Ult°. and charged his Account -	88	0	0			
		l.	*s.*	*d.*			
.2	To Linen, for 190 Pieces formerly bought for my Account - - -	329	0	0			
.1	To Caſh, paid Charges at ſhipping -	5	0	0			
.3	To Commiſſion, for my Proviſion on the whole, at 2½ - - -	10	11	0			
					344	11	—

DUBLIN, 5th. *September* 1769.

		£.	s.	d.
.4	*Peter Lacherre* of *Rouen* his Account Dr. to *Lewis*			
—	*Leſtock* of *London* his Account - - - £221 0 0			
.5				
	For the Formers Draft on the Latter, on Account of Burgundy Wine in my Hands belonging to ſaid *Lacherre*, and that by his Order ſaid *Leſtock* hath carried the Draft to the Debit of his Account with me, adviſed *per* Letter of 30th Ult°. 200*l.* Ex^a. at 10½ *per Cent* - - - - - - -	221	—	—
	7th.			
.9	Sugar Dr. to *Lewis Leſtock London*, his Account			
—	Wares - - - - - - £119 0 0			
.7				
	Taken to my own Account, the Remainder of D°.'s Sugar, *viz.*			
	l. s. d.			
	14 *C.* Single refin'd Loaf Sugar at 3*l.* 10*s. per C.* - - } 49 0 0			
	14 *C.* Double D°. at 5*l. per C.* - 70 0 0	119	—	—
	9th.			
.7	*Lewis Leſtock London*, his Account Wares Dr. to			
—	Sundries - - - - - - £384 0 0			
	l. s. d.			
.1	To Caſh, for Charges (not poſted before) 5 0 0			
.3	To Commiſſion, for my Proviſion on 424*l.* [the Total Sales] at 2½ *per* } 10 12 0			
.8	To *Lewis Leſtock*, for N^t. Proceeds of Tea and Sugars - - - - - } 368 8 0	384	—	—
	12th.			
.8	*Richard Ruby* Dr. to *Peter Lacherre Rouen*, his Ac-			
—	count Burgundy Wine - - - £96 0 0			
.6				
	Sold ſaid *Ruby*, pay^a. 6 Months,			
	4 Hhds. at 24*l. per* Hhd. - - -	96	—	—
	Sundries Dr. to *Richard Ruby* - - £96 0 0			
	l. s. d.			
.6	*Peter Lacherre* his Acc^t. of Burgundy, }			
—	for Diſc^t. of 96*l.* Am^t. of Burgundy }			
.8	Wine ſold ſaid *Ruby*, paid 6 Months } 2 17 7			
	before due - - - - - }			
.1	Caſh, received for Balance - - - - 93 2 5	96	—	—

DUBLIN, 16th, *September* 1769.

		£.	s.	d.
.9	*Eben Pike Cork*, his Acc^t. Dr. to Cash £50 0 0			
.1	Paid *Eben Pike* of *Cork*'s Bill on me to *John Dawson* at Sight - - - - - - - - -	50	—	—
	18th.			
.8	*Lewis Lestock London*, his Account Dr. to Cash - - - - - - - - - £00 16 8			
.1	Paid *Richard Ruby*, for an Abatement on 200 lb. Bohea Tea, sold him 12th Ult^o. Account said *Lestock*, at 1*d*. *per* lb. - - -		16	8
	21st.			
	Sundries Dr. to *Peter Lacherre Rouen*, his Account Burgundy Wine - - - - - £94 0 0			
	For 4 Hhds. sold *William Walker* at 23*l*. 10*s*. *per*			
.8	Notes payable, for my Note to said *Walker*, and now taken up - - 88 0 0			
.1	Cash, received for Balance - - - 6 0 0	94	—	—
.6				
	24th.			
.6	*Peter Lacherre* his Account Burgundy Wine Dr. to Sundries - - - - - £385 2 5			
	Sent him an Account Sales, *viz.*			
.1	To Cash, for Charges (not before posted) 7 4 0			
.3	To Commission, for my Provision on 468*l*. [the Total Sales] at 2½ *per Cent* 11 14 0			
.4	To *Peter Lacherre Rouen*, his Account for N^t. Proceeds of 20 Hhds. - 366 4 5	385	2	5

DUBLIN, 26th, *September* 1769.

		£.	s.	d.
.4 —	*Peter Lacherre Rouen*, his Account Dr. to Sundries - - - - - - - £240 0 0			
	For the Coſt, and Charges, *&c.* of the following Wares, bought of *Charles Carleton*, and conſign'd ſaid *Lacherre*, *per* the *Hopeful*, *George Quarrel* Maſter, for his Account and Riſk, *viz.*			
		l.	*s.*	*d.*
	6 Hhds. Tallow N^t. 3 Tun at 30*l.* *per* Tun - - - - -	90	0	0
	2400 ℔. Tann'd upper Leather at 7*d. per* ℔. - - - -	70	0	0
	2400 ℔. Sole D^o. at 6½*d. per* - -	65	0	0
		225	00	00
		l.	*s.*	*d.*
.4	To Bills and Notes, paſſed ſaid *Carleton*, *John Dempſey*'s Note payable the 29th Inſt^t. for - -	60	0	0
	*Luke Floyd*s, payable 10th *November*, 40*l.* (diſcounting it at 6 *per Cent per Annum*) - - - - -	39	14	3
.1	To Caſh, for the Remainder - - -	125	5	9
.1	To D^o. for Duty and Fees, *&c.* - -	9	3	0
.3	To Commiſſion, for my Proviſion, at 2½ *per Cent* thereon - -	5	17	0
			240	— —
	29th.			
.8 —	*Lewis Leſtock* of *London*, his Account Dr. to Sundries - - - - - - £248 6 10½			
	For *William Warren*'s Bill on *Digby* and Co. to me at 10 days ſight, remitted ſaid *Leſtock*, 225*l. Eng.* Exchange at 10⅜ *per Cent*, for which deliver'd ſaid *Warren* as under			
		l.	*s.*	*d.*
.3	To *William Warren* for my Receipt to him in full for Balance of his Acc^t.	246	00	00
.1	To Caſh paid him the Remainder - -	2	6	10½
			248	6 10½

	DUBLIN, 30th, *September* 1769.	£.	s.	d.
. 1	Cash Dr. to Sundries - - - - - £99 2 5			
—	Received this Month, *per* Cash-Book - - - - -	99	2	5
—	Sundries Dr. to Cash - - - - £204 16 3½			
. 1	Paid this Month, *per* Cash-Book - - - - -	204	16	3½
	October 1st.			
. 1	Cash Dr. to Bonds - - - £15 0 0			
—	Received from *Henry Harding*, for Half a Year's Intereſt on his Bond - - - - -	15	—	—
	2d.			
. 5	*Lewis Leſtock London*, my Account Dr. to Voyage			
—	from *Nantz* to *London* - - - £331 17 6			
. 7	Receiv'd from him Sales 20 Pipes Brandy, conſign'd to him in the *Ann* and *Mary*, *Ambroſe Sutton* Maſter, for my Account, N°. Proceeds amounting to 300*l. Engliſh*, at 10⅓ *per Cent*, is	331	17	6
. 4	Bills and Notes Dr. to *Lewis Leſtock London*, my			
—	Account - - - - - £177 0 0			
. 5	For his Bill on *Thomas Preſton*, for 177*l. Iriſh*, in part of the above Brandy, payable to my Order the 20th. Inſt°. Value 160*l. Eng.* at d°. Ex°. which ſaid *Preſton* has accepted - - - - -	177	—	—
	5th.			
. 9	*James Pearſon* of *Barbadoes* his Account Rum Dr.			
—	to Cash - - - - - £220 0 0			
. 1	Paid Duty, and Freight, *&c.* on 20 Tun containing 2200 Gallons conſign'd to me by ſaid *Pearſon* of *Barbadoes*, *per* the *Bonadventure*, *Joſeph Millar* Maſter, to ſell for his Account - - -	220	—	—
	6th.			
. 9	Sugar Dr. to Bottomry Contracts - £230 0 0			
—	Receiv'd from Captain *Joſeph Millar*, Maſter of the			
. 5	*Bonadventure* Galley, 20 Hhds. Sugar N°. 10 Tun, in Payment of 230*l.* Principal and Premium formerly lent him on Bottomry - - -	230	—	—

DUBLIN, 8th. *October* 1769.

		£.	s.	d.
	Sundries Dr. to *Edward Hall* of *Cadiz* my Acc^{t}. - - - - - - - - £107 3 9			
	For my Bill on said *Hall*, favour *Thomas Nicholson*, at Us^{a}. being for Balance due to me on my Account, 525 Dollars, Ex^{a}. at 49*d. per* Dollar, for which received from said *Nicholson* the following			
		l.	*s.*	*d.*			
.6	*Thomas Nicholson* for his Receipt to me in full for Balance due to him - - -	85	0	0			
.1	Cash for the Remainder - - - -	22	3	9			
—					107	3	9
.4							
	10th.						
.4	*Peter Lacherre* his Account Dr. to *Robert Runner* - - - - - - - £94 0 0						
—							
.8	For the Amount of said *Runner*'s Account, being what he owed me for Burgundy, as he has died in such Circumstances as makes it lost beyond Recovery, which is - - - - - - -				94	—	—
	14th.						
.9	*Eben Pike Cork* Dr. to *Swift* and Co. £100 0 0						
—							
.3	For his Bill on me to *Thomas Bell*, at 10 days sight, for which deliver'd said *Bell*, my Draft on *Swift* and Company his favour - - - - -				100	—	—
	17th.						
.1	Cash Dr. to Sundries - - - £300 0 0						
—							
		l.	*s.*	*d.*			
.4	To Bills and Notes, receiv'd from *Thomas Preston*, for *Lewis Leslock*'s Bill on him, accepted the 2d. Inst^{t}. -	177	00	00			
.9	To *Eben Pike Cork*, receiv'd his Draft, at Sight, and presented to said *Preston* this Day - - -	123	00	00			
					300	—	—

DUBLIN, 17th. *October* 1769.

					£.	s.	d.
	Sundries Dr. to Sundries - -	£224	9	0			
	For the following receiv'd from *Richard Pike*, for which delivered him the undermentioned						
		l.	*s.*	*d.*			
.6	*Loftus* and Co. of *Paris* their Acct. for their Bill on me to *William Warren*, at Sight - - - - -	200	0	0			
.1	Cash receiv'd for Balance - - - - -	24	9	0			
		224	9	00			
		l.	*s.*	*d*			
.2	To Hops, for 2 Bags N°. 7 *C.* at 6*l.* *per C.*	42	0	0			
.2	To Claret, for 3 Tun at 45*l.* *per* Tun -	135	0	0			
.9	To Sugar, for 1 Hhd. Barbadoes N°. 9½ *C* at 30*s.* *per C.* - -	14	5	0			
.9	——— 4 *C.* Double refin'd Loaf at 6*l.* *per*	24	0	0			
.2	To Wares from *Leghorn*, for 4 Chests Florence Wine at 2*l.* 6*s.* *per* -	9	4	0			
					224	9	—
	23d.						
.8	*Lewis Leftock London*, Dr. to Sundries	£100	15	0			
	Paid for his Honour, a Bill drawn by him on *Richard Ruby*, and protested by *Francis Lynam* for Non-Payment						
		l.	*s.*	*d.*			
.1	To Cash, for the Bill and Charges -	100	5	00			
.3	To Commission Acc. for Brokerage thereon	0	10	00			
					100	15	—
	26th.						
	Sundries Dr. to *James Pearson* his Account Rum - - - - - - - - -	£22	0	0			
	For the following receiv'd from *Thomas Bell*, for which delivered him 1 Puncheon, Quantity 110 Gallons, at 4*s.* *per*						
		l.	*s.*	*d.*			
.6	*Abel Archer* of *Nantz*, my Acct. for said *Bell*'s Bill on *Samuel Spence* my favour remitted said *Archer*, for Balance of my Account 250 *Livres*, Exchange at 12½ *d.* *per Livre* - - -	13	00	5			
.1	Cash, receiv'd the Remainder - - -	8	19	7			
					22	—	—
.9							

	DUBLIN, 28th, *October* 1769.			£.	s.	d.
.4	Bills and Notes Dr. to Sundries - -	£324 3 9				
	For the two following Bills, receiv'd from *Loftus* and Company *Paris*, *viz.*					
		l.	*s.* *d.*			
.3	To *Loftus* and Co. my Acc^t. for their Bill of the 28th. Curr^t. *N. S.* on *Digby Dublin*, at Uſance, Value 2024 *Livres Tourn.* [the Balance of my Account with D^o.] at 12½*d. per*, accepted by *Digby* and Company	105	8 4			
.6	To *Loftus* and Company their Acc^t. for a Bill on *Digby* and Co. *London*, pay^a. 1 *Dec. O. S.* for 202*l. Eng.* at 10 *per Cent*, with Orders to get it diſcounted at 6 *per Cent per Ann.* which Bill, on ſaid Terms, I keep for my own Account, and is -	218	15 5			
				324	3	9
	31ſt.					
.1	Caſh Dr. to Sundries - - - -	£370 12 4				
	Received this Month, *per* Caſh-Book - - - -			370	12	4
	Sundries Dr. to Caſh - - - - -	£320 5 0				
.1	Paid this Month, *per* Caſh-Book - - - - -			320	5	—
	November 3d.					
.8	*Abel Archer Nantz*, his Account Dr. to *Lewis Leſtock London*, my Account - - - - -	£110 5 0				
.5	Receiv'd Advice from *Eben Pike Cork*, that he has, according to my Orders, ſhipp'd in the *Succeſs* of ſaid Place, *John Rover* Maſter, for *Nantz*, 150 Barrels Beef, for the Account and Riſk of ſaid *Archer*; and that, for the Coſt, &c. (amounting to 110*l.* 5*s.*) he has drawn on *Lewis Leſtock London*, for my Acc^t. a Bill of 100*l. Eng.* [being the Value] at 10¼ *per Cent* - - - - -			110	5	—

DUBLIN, 5th. *November* 1769.

		£.	s.	d.
.9 — .1	*Edward Hall Cadiz*, his Account Fruit Dr. to Caſh - - - - - - - - - £36 0 0			
	Paid Duty, Freight, *&c.* here of 70 Cheſts Seville Oranges, and 30 Cheſts Lemons, receiv'd *per* the *Providence*, *David Denham* Maſter, conſign'd to me by ſaid *Hall*, to ſell for his Account - -	36	—	—
	8th			
.9 —	*Eben Pike* of *Cork*, Dr. to Sundries - £85 0 0			
	For his Bill on me to *Thomas Williams* at Sight, receiv'd from ſaid *Williams* for the following			
		l.	*s.*	*d.*
.2	To Hops, for 3 Bags W^t. 10*C.* 2*q.* at 6*l. per* - - - - -	63	00	00
.2	To Claret, for 2 Hhds. at 11*l. per* - -	22	00	00
		85	—	—
	10th.			
.8 — .9	*Edward Hall Cadiz*, his Account Dr. to *Edward Hall* his Account Fruit - - - £21 0 0			
	For 10 Cheſts Oranges, and 5 Cheſts Lemons, being 15 Cheſts at 28*s. per*, barter'd with *Charles Carleton* for 24 Barrels Beef at 17*s.* 6*d. per*, which I keep for Account of ſaid *Hall* - - - -	21	—	—
	13th.			
.8 — .9	*Edward Hall Cadiz*, his Account Dr. to Sugar - - - - - - - £22 15 0			
	For 26 Barrels Beef, bought from *Chriſtopher Kingſton* at 17*s.* 6*d. per*, for which deliver'd him			
		l.	*s.*	*d.*
	1 Hhd Barbadoes Sugar N^s. 9½*C.* at 30*s. per C.* - - -	14	5	00
	2 *C.* Single refin'd Loaf Sugar at 4*l.* 5*s. per C.* - - -	8	10	00
		22	15	—

DUBLIN, 16th. *November* 1769.

				£.	s.	d.
	Sundries Dr. to Sundries - - -	£30	16 0			
	For the following receiv'd from *Richard Ruby*, for which deliver'd him as under					
		l.	*s.* *d.*			
.4	Bills and Notes, for *John Clark*'s Note, to said *Ruby*, pay^a. 10 *Jan.* next for 30*l.* deducting discount at 6 *per Cent*	29	14 7			
.1	Cash, for Balance - - -	1	1 5			
		30	16 00			
		l.	*s.* *d.*			
.9	To *Edward Hall* his Account Fruit, for 5 Chests Seville Oranges and 2 Chests Lemons, at 28*s. per* Chest - - -	9	16 00			
.2	To Hops, for 1 Bag N°. 3*C.* 2*q.* at 6*l. per*	21	00 00			
				30	16 —	
	18th.					
.1	Cash Dr. to Ship *Providence* - - -	£45	0 0			
.5	Settled Accounts with *David Denham* Master of said Ship, and receiv'd from him my Half of the Balance of his Account of Freights, Wages, Disbursements, *&c.* - - - - - - - -			45	— —	
	20th.					
.1	Cash Dr. to Bills and Notes - - -	£325	0 4			
.4	Receiv'd from *Digby* and Co. *Dublin*, in Ready Money, for the following Bills, receiv'd last Month, and then posted, *viz.*					
		l.	*s.* *d.*			
	One the Draft of *Loftus* and Co. *Paris*, on said *Digbys*, accepted the 28th. ult^o. and due this Day - - - - -	105	8 4			
	The other Bill of 200*l. Eng.* on *Digby* and Co. of *London*. pay^a. 1st. *Dec.* which said *Digbys* of *Dublin* have discounted at 6 *per Cent per Annum*, Ex^a at 10 *per Cent*, is here - - -	219	12 00			
				325	— 4	

DUBLIN, 23d. *November* 1769.

		£.	s.	d.
.8	*Edward Hall Cadiz*, Dr. to Sundries £71 6 1½			
.7	To *Charles Carleton*, Bought of him at 3 Months,			
	l. s. d.			
	1200 lb Tann'd upper Leather at 6¾ *d. per* lt. 31 5 00			
	1200 lb Sole Leather at 6¾ *d. per* lb. 33 15 00			
	65 00 00			
	Which I have ſhipp'd in the *Providence, David Denham* Maſter, together with 50 Barrels Beef, bo^t. the 10th. and 13th. Inſtant, and then charg'd, and conſign'd the Whole to ſaid *Hall Cadiz*, for his Account and Riſk:			
.1	To Caſh, paid Duty, and Charges on the Whole 3 10 00			
.3	To Commiſſion, for my Proviſion on D^o. at 2½ *per Cent*, is 2 16 1½			
		71	6	1½
	24th.			
.7	*Charles Carleton* Dr. to Sundries £65 0 0			
	Paid what was due to him for tanned Leather, bought and poſted Yeſterday, he allowing me 3 Months Diſcount on 65 *l.* at 6 *per Cent per Annum*, for my own Account,			
	l. s. d.			
.10	To Profit and Loſs, for Diſcount 00 19 6			
.1	To Caſh, for the Balance 64 00 6			
		65	—	—
	28th.			
.3	*Swift* and Company Dr. to *Eben Pike* of *Cork*, £100 0 0			
.9	Receiv'd from him, *James Comerford*'s Bill on ſaid *Swift* and Co. my Favour, which they make good to me in Account	100	—	—
	30th.			
.1	Caſh Dr. to Sundries £371 1 9			
	Receiv'd this Month, *per* Caſh-Book	371	1	9
	Sundries Dr. to Caſh £103 10 6			
.1	Paid this Month, *per* Caſh-Book	103	10	6

DUBLIN, 1st, *December* 1769.

				£.	s.	d.
	Sundries Dr. to Sundries - - -	£128 2 0				
	For the following receiv'd from *Benjamin Bewley*, for which sold him as under					
		l.	*s.* *d.*			
.1	Cash, receiv'd in part - - -	15	10 0			
.4	Bills and Notes, for *Charles Carleton's* Note to me payable 1st *February*, deducting discount at 6 *per Cent* -	49	10 0			
.9	*Ben. Bewley*, for the Balance - - -	63	2 0			
		128	2 0			
		l.	*s.* *d.*			
.9	To *James Pearson* his Account Rum, for 1 Punch. q^t. 108 Gallons, at 4*s. per*	21	12 0			
.9	To *Edward Hall* his Acc^t. Fruit, for 3 Chests Oranges and 1 D°. Lemons at 28*s.* 6*d. per* - - -	5	14 0			
.2	To Hops, for 4 Bags N^t. 14 *C.* at 6*l. per*	84	00 0			
.9	To Sugar, for 1 Hhd. Barbadoes Neat 10½ *C.* at 32*s. per C.* - -	16	16 0			
				128	2	—
	4th.					
.10	Account of owing Persons Dr. to *Edward Hall* his Account of Fruit - - - -	£107 6 0				
.9	For the Remainder sold to several on Credit,					
		l.	*s.* *d.*			
	A. B. for 15 Chests Oranges and 7 Chests Lemons, at 29 *per* s.	31	18 0			
	C. D. for 16 Chests Oranges and 8 D°. Lemons, at 29 *per*	34	16 0			
	E. F. for 12 Chests Oranges and 5 D°. Lemons, at 29 *per*	24	13 0			
	G. H. for 9 Chests Oranges and 2 D°. Lemons, at 29 *per*	15	19 0			
				107	6	—

DUBLIN, 7th. *December* 1769.

		£.	s.	d.
.9 —	*Edward Hall Cadiz*, his Account Fruit Dr. to Sundries - - - - - - - £107 16 0			
	Closed said Account, and sent him an Account Sales, *viz.*			
		l.	*s.*	*d.*
.1	To Cash, paid Charges (not posted) -	1	00	00
.10	To *John Johnson*, for one Month's Cellarage - - - -	2	00	00
.3	To Commission, for my Provision on 143*l.* 16*s.* at 2½ *per* - - - -	3	11	10¾
.8	To *Edward Hall* his Account, for Nt. Proceeds of 70 Chests Oranges and 30 Do. Lemons - - - -	101	4	1¼
			107	16 —
	9th.			
	Sundries Dr. to *Abel Archer* of *Nantz*, his Acct. - - - - - - - £136 11 6¾			
	For so much due to *Arthur Ansley* of *Bilboa*, which he has ordered me *per* Letter of 19th Ult°. to remit to said *Archer*, accordingly I have order'd him to Credit said *Ansley*, for 2731 11 3 *Livres*, and I Debit *Arthur Ansley* for the same, as follows			
		l.	*s.*	*d.*
.4 —	Said *Ansley* my Account, for Balance thereof 25 Dollars, equal to 100 *Livres*, Exch. at 12*d. per Livre* -	5	00	00
.8 — .8	Ditto his Acct. for Balance thereof 2631 11 3 *Livres*, Exchange at 12*d. per Livre* - - -	131	11	6¾
			136	11 6¾
	12th.			
.1 — .8	Cash Dr. to *Edward Hall Cadiz*, his Account - - - - - - - - £150 0 0			
	Received from *Adam Bray*, Master of the *Fortune* of *Bristol*, from *Cadiz*, for Principal and Premium lent him on Bottomry, by *Edward Hall Cadiz*, to be paid to me for his Account, at the safe Arrival of said Ship at this Port - - -		150	— —

DUBLIN, 14th. *December* 1769.

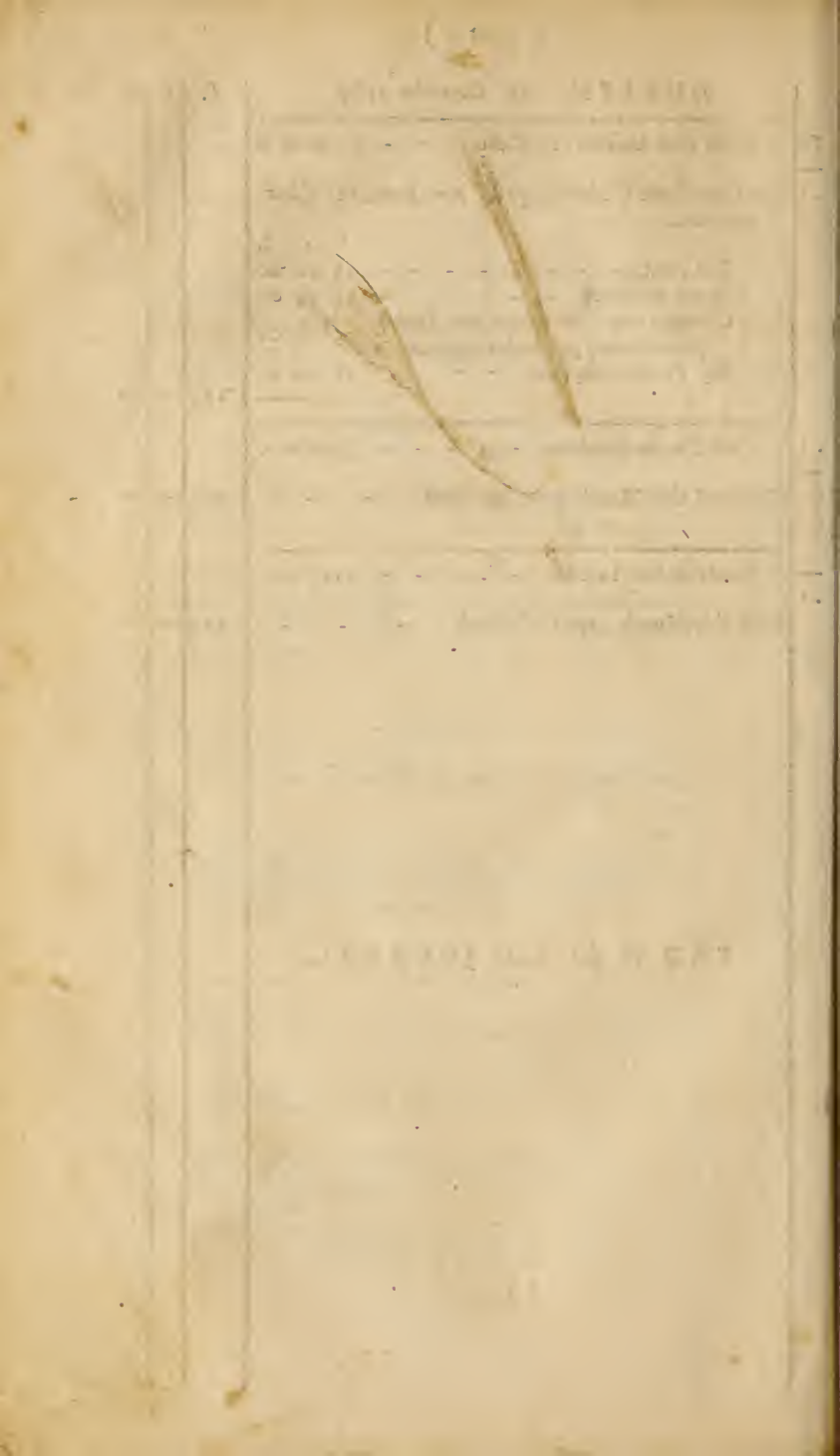
		£.	s.	d.
.1	Cash Dr. to Acc^{t}. of owing Persons - £66 14 0			
.10	Received from the following Persons in full for *Edward Hall*'s Fruit, *viz.*			
	l. s. d.			
	Of *A. B.* - - - - 31 18 00			
	Of *C. D.* - - - - 34 16 00			
		66	14	—
	17th.			
.10	*John Johnson* Dr. to Cash - - - - £2 0 0			
.1	Paid him for Cellarage of *Edward Hall*'s Fruit - -	2	—	—
	18th.			
	Sundries Dr. to Acc^{t}. of owing Persons £40 12 0			
	For what was due by the following Persons for *Edward Hall*'s Fruit, abating them at 2*s. per* Cheft, for Defect in D^{o}.			
	l. s. d.			
.1	Cash receiv'd - - - - 37 16 00			
.8	*Edward Hall* his Acc^{t}. for Abatements - 2 16 00			
.10	40 12 00			
	l. s. d.			
	Of *E. F.* - - - - 24 13 00			
	Of *G. H.* - - - - 15 19 00			
		40	12	—
	23d.			
	Sundries Dr. to Ship *Bonadventure* - £100 0 0			
	For $\frac{1}{4}$ of said Ship Sold *Joseph Millar*, Master, which he has paid me for, as follows,			
	l. s. d.			
.5	Ship *Bonadventure*, for his Receipt for the Balance of his Account of Freight, Wages, &*c.* on said Ship, due him - - - - 50 0 0			
.1	Cash, for the Remainder - - - - 50 0 0			
.5		100	—	—

DUBLIN, 29th, *December* 1769.

		£.	s.	d.
.10 — .1	Profit and Loſs Dr. to *Lewis Leſtock London*, my Account - - - - - - - £1 9 2 Receiv'd from him an Account Current of my Affairs, wherein he charges me for Intereſt of his Advance, at 6 *per Cent per Annum*, to the firſt of *January* next, 1*l.* 6*s.* 5*d. Engliſh*, at 10¼ *per Cent*, is *Iriſh.* - - - - - - - - -	1	9	2
.5 — .8	*Lewis Leſtock* of *London*, his Account Dr. to Ditto my Account - - - - - - £29 5 7¾ For Balance due to me on the Latter Account, carried to his Debit in the Former, purſuant to his Letter of 23d. inſtant, 26*l.* 10*s. Engliſh*, Exchange at 10¼ *per Cent* - - - - - - -	29	5	7¾
	31ſt.			
.8 — .10	*Lewis Leſtock London*, his Account Dr. to Profit and Loſs - - - - - - - £2 12 0 Sent him an Account Current, and charg'd him with the Intereſt of my Advance on his Affairs, at 6 *per Cent per Annum*, to the 1ſt. *January* - -	2	12	—
.9 — .10	*Eben Pike Cork*, Dr. to Profit and Loſs - £2 1 4 Sent him his Account Current, wherein I charg'd him as follows, *l. s. d.* For the Intereſt of my Advance to the 1ſt. *January*, at 6 *per Cent per Annum* - - - - } 0 17 10 For Brokerage on my Diſburſements, at ½ *per Cent*, is - - } 1 3 6	2	1	4

	DUBLIN, 31ſt, *December* 1769.	£.	s.	d.
10	Profit and Loſs Dr. to Caſh - - - £120 0 0			
. 1	Laid out theſe 6 Months paſt, *per* Book of Charges, *viz.*			
	l. s. d.			
	For Rent - - - - - - - - - 25 00 00			
	Houſe Expences - - - - - - - 60 00 00			
	Charges on Merchandize (not poſted to any particular Account) 5 00 00			
	My Pocket Expences - - - - 30 00 00			
		120	—	—
. 1	Caſh Dr. to Sundries - - - - - £320 0 0			
	Received this Month, *per* Caſh-Book - -	320	—	—
—	Sundries Dr. to Caſh - - - - - £123 0 0			
. 1	Paid this Month, *per* Caſh-Book - - -	123	—	—

END of the *Second* JOURNAL.



L E G E R,

No. II.

[B]

1 7 6 9.

The ALPHABET to the LEGER No. II.

A.

	F°.
Anſley Arthur *m. a.*	4.
Archer Abel *m. a.*	5.
Anſley Arthur *h. a.*	7.
Archer Abel *h. a.*	8.
Anſley Arthur *h. a.* Spaniſh Wool	6.
Acct. of owing Perſons	10.

B.

	F°.
Bills and Notes	4.
Bonds	5.
Bottomry	5.
Bewley Ben.	9.
Balance	11.

C.

	F°.
Caſh	1.
Claret	2.
Commiſſion	8.
Carleton Charles	7.

D.

E.

F.

G.

H.

	F°.
Hops	2.
Hall Edward *m. a.*	4.
Hall Edward *h. a.*	8.
Hall Edward *h. a.* Fruit	9.

I.

	F°.
Johnſon John	10.

K.

	F°.
Kingſton Chriſtopher	7.

L.

	F°.
Linen Cloth	2.
Loftus and Co. *m. a.*	3.
Lacherre Peter *h. a.*	4.
Leſtock Lewis *m a.*	5.
Loftus and Co. *t. a.*	6.
Leſtock Lewis *h. a.* Wares	7.
Leſtock Lewis *h. a.*	8.
Lacherre Peter *h. a.* Burgundy	6.

M.

N.	O.	P.
F°.	F°.	F°.
Nicholson Thomas 6.		Pike Eben - - - 9.
Notes Payable - - 8.		Pearson James *h. a.* Rum - - - 9.
		Profit and Loss - - 10.

Q.	R.	S.
F°.	F°.	F°.
	Ruby Richard - - 8.	Stock - - - - - 1.
	Runner Robert - 8.	Swift and Company 3.
		Ship Bonadventure 5.
		Ship Providence - - 5.
		Sugar - - - - 9.

T.	V.	W.
F°.	F°.	F°.
	Voyage to Nantz per the Dolphin 4.	Wares from Leghorn 2.
	Voyage from Nantz to London *per* the Ann & Mary 7.	Warren William - 3.

X.	Y.	Z.
F°.	F°.	F°.

1769		Stock	Dr.		£.	s.	d.
July	1	To Sundries, for the Total of my Effects and Debts paſſive			424	17	2½
		To Balance, for my Neat Capital		11	3345	18	9
					3770	15	11½

1769		Caſh	Dr.				
July	1	To Stock, remaining in my Hands *per* Leger A.		1	263	4	—
	31	To Sundries receiv'd this Month, *per* Caſh-Book			331	16	3
Aug.	31	To D°.	*per* D°.		206	—	—
Sept.	30	To D°.	*per* D°.		99	2	5
Octo.	31	To D°.	*per* D°.		370	12	4
Nov.	30	To D°.	*per* D°.		371	1	9
Dec.	31	To D°.	*per* D°.		320	—	—
					1961	16	9

1769		Contra	Cr.	£.	s.	d.
July	1	By Sundries, for the Total of my Effects and Debts active - - - - - -		3571	4	6½
		By Profit and Loss, for my Nr. Gain these 6 Months past - - - - - -	10	199	11	5
				3770	15	11½

1769		Contra	Cr.			
July	31	By Sundries paid this Month,	*per* Cash-Book	151	19	2
Aug.	31	By Do. - - - - - - -	*per* Do. - -	182	13	9¼
Sept.	30	By Do. - - - - - - -	*per* Do. - -	204	16	3½
Octo.	31	By Do. - - - - - - -	*per* Do. - -	320	5	—
Nov.	30	By Do. - - - - - - -	*per* Do. - -	103	10	6
Dec.	31	By Do. - - - - - - -	*per* Do. - -	123	—	—
				1086	4	8¾
		By Balance, in my Hands - - - - -		875	12	—¼
				1961	16	9

1769		Claret	Dr. Tun	Hhd.		£.	s.	d.
July	1	To Stock on Hands, *per* Balance Leger A	10		1	300	—	—
		To Profit and Loss, gain'd hereby	—	—	10	82	—	—
			10			382	—	—
			—	—				

1769		Linen Cloth	Dr. Pieces		£.	s.	d.
July	1	To Stock on Hands, *per* Balance Leger A	40	1	60	—	—
	5	To *Thomas Nicholson*, for	90	6	150	—	—
	28	To *Arthur Ansley* his Account Sp. Wool, receiv'd in Barter	60	6	119	—	—
			190		329	—	—

1769		Wares from Leghorn	Dr. Chests Florence Wine	Oil		£.	s.	d.
July	1	To Stock, for Cost of	50	50	1	205	—	—
		To Balance, for Sales of	24	17	11	110	9	—
			74	67		315	9	—

1769		Hops	Dr. Bags		£.	s.	d.
July	1	To Stock, on Hands *per* Balance Leger A	10	1	178	8	10½
		To Profit and Loss, gain'd hereby	—	10	31	11	1½
					210	—	—

1769		Contra	Cr. Tun	Hhd.		£.	s.	d.
July	22	By *Loftus* and Co. ſold *Anthony Armſtrong* - - - - - - -	2		6	90	—	—
Oct.	17	By Sundries, ſold *Richard Pike* -	3			135	—	—
Nov.	8	By *Eben Pike*, ſold *Thomas Williams*		2	9	22	—	—
		By Balance, remaining on Hands -	4	2	11	135	—	—
			10	—		382	—	—

1769		Contra	Cr. Pieces			
Sept.	2	By *Lewis Leſlock* his Account, ſhipp'd for him - - - - - - - - -	190	8	329	— —

1769		Contra	Cr. Florence Chests	Wine Oil		£.	s.	d.
July	1	By Stock, for Sales of - - -	20	17	1	101	5	—
Oct.	17	By Sundries, ſold *Richard Pike* -	4			9	4	—
		By Balance, for Coſt of - - -	50	50	11	205	—	—
			74	67		315	9	—

1769		Contra	Cr. Bags			
Oct.	17	By Sundries, ſold *Richard Pike* - -	2		42	— —
Nov.	8	By *Eben Pike*, ſold *Thomas Williams* -	3	9	63	— —
	16	By Sundries, ſold *Richard Ruby* - -	1		21	— —
Dec.	1	By Sundries, ſold *Benjamin Bewley* -	4		84	— —
			10		210	— —

1769		Commission Dr.		£.	s.	d.
		To Profit and Loss, gain'd by this Account	10	61	5	5¼

1769		Swift and Company Dr.				
July	1	To Stock, due me *per* Balance Leger A -	1	290	10	—
Aug.	10	To *Peter Lacherre* his Acct. Burgundy, for *John Healy*'s Draft on you - - - -	6	46	—	—
Nov.	28	To *Eben Pike*, for *J. Comerford*'s Draft on you	9	100	—	—
				436	10	—

1769		William Warren Dr.				
July	1	To Stock, due me *per* Balance Leger A -	1	72	18	4
Aug.	29	To *Lewis Lestock* his Account Wares, for an Assignment on said *Warren* - - - -	7	173	1	8
				246	—	—

1769		Loftus and Co. Paris *M. A.* Dr.	Tourn.	at *d.*			
July	1	To Stock, due me *per* Balance Leger A - - - - - - -	2024	12	1	101	4 —
		To Profit and Loss, gain'd by Exª	—	—	10	4	4 4
						105	8 4

1769		Contra	l.	s.	d.	per C.		£.	s.	d.
Aug.	1	By *Arthur Anſley* his Acc^{t}. Span. Wool, for my Proviſion on - - - -	390	17	1	at 2½	6	9	15	5
	6	By D^{o}. *Anſley* his Acc^{t}. for my Proviſion on - -	236	0	0	at d^{o}.	7	5	18	—
Sept.	2	By *Lewis Leſtock* his Acc^{t}. for D^{o}. on - - - - -	422	0	0	at d^{o}.	8	10	11	—
	9	By *Lewis Leſtock* his Acc^{t}. Wares, for D^{o}. on -	424	0	0	at d^{o}.	7	10	12	—
	24	By *P. Lacherre* his Account Burgundy, for D^{o}. on	468	0	0	at d^{o}.	6	11	14	—
	26	By *Peter Lacherre* his Acc^{t}. for D^{o}. on - - -	234	3	0	at d^{o}.	4	5	17	—
Oct.	23	By *Lewis Leſtock* his Acc^{t}. for D^{o}. on a Bill of -	100	0	0	at d^{o}.	8		10	—
Nov.	23	By *Edward Hall Cadiz*, his Acc^{t}. for D^{o}. on Sundries	112	5	0	at d^{o}.	8	2	16	1½
Dec.	7	By D^{o}. *h. a.* Fruit, for D^{o}. on	143	16	0	at d^{o}.	9	3	11	10¾
								61	5	5¼

1769		Contra	Cr.			
Oct.	14	By *Eben Pike*, for my Draft on you to *Thomas Bell* - - - - - - - - - - -	9	100	—	—
		By Balance, due me - - - - - - - -	11	336	10	—
				436	10	—

1769		Contra	Cr.			
Sept.	29	By *Lewis Leſtock* his Account, for my Receipt to you for Balance of this Account - -	8	246	—	—

1769		Contra	Cr. Tourn.	Ex. d.			
Oct.	28	By Bills and Notes, for your Bill on *Digby* and Co. - -	2024	12½	1	105	8 4

1769		Edward Hall Cadiz *M. A.* Dr.	Dollars	Ex. s.		£.	s.	d.
July	1	To Stock, due me *per* Balance Leger A - - - - - - -	525	4	1	105	—	—
		To Profit and Loſs, gain'd by Ex[a]	—	—	10	2	3	9
						107	3	9

1769		Arthur Anſley Bilboa *M. A.* Dr.	Dollars	Ex. s.		£.	s.	d.
July	1	To Stock, due me *per* Balance Leger A - - - - - - -	1475	4	1	295	—	—
Dec.	9	To *Abel Archer Nantz* his Acc[t]. for Bal[a]. hereof carried to the Credit of that Account -	25	4	10	5	—	—
						300	—	—

1769		Peter Lacherre *H. A.* Dr.			£.	s.	d.
Sept.	5	To *Lewis Leſtock* his Acc[t]. for your Bill on him 200*l. Engliſh*, Exchange at 10½ *per Cent*		5	221	—	—
	26	To Sundries, ſhipp'd on the *Hopeful* Galley			240	—	—
Oct.	10	To *Robert Runner*, for the Bal. of his Acc[t]. loſt		8	94	—	—
					555	—	—

1769		Voyage to Nantz *per* the Dolphin Dr.			£.	s.	d.
July	1	To Stock, for 16 Hhds. Tallow conſign'd *Abel Archer* - - - - - - - - - - -		1	231	—	—
		To Profit and Loſs, gain'd hereby - - -		10	49	—	—
					280	—	—

1769		Bills and Notes Dr.			£.	s.	d.
July	1	To Stock, for *Tho. Truſty*'s pay[a]. 1 *Aug.* for 50*l.*		1	47	10	—
		To D°. for *Luke Floyd*'s pay[a]. 10 *Nov.* for 40*l.*			38	16	—
	27	To *A. Anſley h. a.* Sp. Wool, for *J. Dempſey*'s Note		6	60	—	—
Oct.	2	To *L. Leſtock* my Acc[t]. for his Bill on *T. Preſton*		5	177	—	—
	28	To *Loftus* and Co. my Acc[t]. for their Bill on *Digby* and Company here 2024 *Livres* -		3	105	8	4
		To D°. their Acc[t]. for their Bill on *Digby*'s *London*		6	218	15	5
Nov.	16	To Sundries, for *John Clark*'s Note payable 10 *January* for 30*l.* - - - - - -			29	14	7
Dec.	1	To D°. for *Char. Carleton*'s pay[a]. 1 *Feb.* for 50*l.*			49	10	—
		To Profit and Loſs, gain'd hereby - - -		10	4	4	10
					730	19	2

1769		Contra	Cr.		£.	s.	d.
			Dollars	at			
Oct.	8	By Sundries, for my Bill on you Favour *Thomas Nicholson* -	525	*d.* 49	107	3	9

1769		Contra	Cr.				
			Pcs. Eight	at			
Aug.	15	By *Lewis Leslock* my Acc^t. for am^t. Invoice of 10 Bags Spanish Wool, consign'd him *per* my order - - - - - - -	1500	*s.* 4	5 300	—	—

1769		Contra	Cr.			
Sept.	24	By his Acc^t. Burgundy Wine, for N^t. Proceeds of 20 Hhds. *per* the *Eagle* - - - -	6	366	4	5
		By Balance, due to me - - - - - -	11	188	15	7
				555	—	—

1769		Contra	Cr.			
July	25	By Voyage from *Nantz* to *London*, *per* the *Ann* and *Mary*, for N^t. Proceeds of 16 Hhds. Tallow - - - - - - - - - - -	7	280	—	—

1769		Contra	Cr.			
Aug.	7	By *Chr. Kingston*, pas's'd him *Mat. Mead*'s Note	7	50	—	—
Sept.	26	By *Peter Lacherre* his Account, pas's'd *Charles Carleton John Dempsey*'s Note - - -	4	60	—	—
		By D°. pas's'd said *Carleton Luke Floyd*'s -	4	39	14	3
Oct.	17	By Cash, receiv'd for *L. Leslock*'s on *T. Preston*	1	177	—	—
Nov.	20	By D°. receiv'd from *Digby*, for *Loftus* and Co. on them - - - - - -	—	105	8	4
		By D°. receiv'd from D°. for *Loftus* and Co. on *Digby London* - - - -	—	219	12	—
Dec.	31	By Balance, for *John Clark*'s Note payable 10 *January* for 30*l.* - - - -	11	29	14	7
		By D°. for *Charles Carleton*'s pay^t. 1 *Feb.* for 50*l.*	—	49	10	—
				730	19	2

1769		Bonds Dr.		£.	s.	d.
July	1	To Stock, for *Henry Harding*'s dated 25th *March* laft - - - - - -	1	500	—	—
		To Profit and Loſs, gain'd hereby - - -	10	15	—	—
				515	—	—

1769		Bottomry Dr.				
July	1	To Stock, for Captain *Millar*'s Contract in my Hands - - - - - - -	1	207	13	4
		To Profit and Loſs, gain'd hereby - - -	10	22	6	8
				230	—	—

1769		Ship Providence Dr.				
July	1	To Stock, for Half coſt of ſaid ſhip - -	1	275	—	—
		To Profit and Loſs, gain'd hereby - - -	10	45	—	—
				320	—	—

1769		Ship Bonadventure Dr.				
July	1	To Stock, for coſt of ſaid Veſſel - - -	1	400	—	—
Dec.	23	To ſaid Ship for Captain *Millar*'s receipt in full for Freight and Diſburſements - -	5	50	—	—
				450	—	—

1769		Lewis Leſtock of London *M.A.* Dr.	Engliſh			Ex.			
			l.	*s.*	*d.*				
Aug.	15	To *Arthur Anſley* my Acc^{t}. for Am^{t}. Invoice of 10 Bags Spaniſh Wool, conſign'd you by ſaid *Anſley* of *Bilboa*, *per* my Order	275	00	0		4	300	— —
Oct.	2	To Voyage to *London per* the *Ann* and *Mary*, for N^{t}. Proceeds of 20 Pipes Brandy - - - - -	300	00	0	10⅝	7	331	17 6
			575	00	0			631	17 6

1769		Contra Cr.		£.	s.	d.
Oct.	1	By Cash, receiv'd for Half a Year's Interest on said Bond	1	15	—	—
		By Balance, for Amount of said Bond	11	500	—	—
				515	—	—

1769		Contra Cr.				
Oct.	6	By Sugar, receiv'd from Captain *Joseph Millar* 10 Tun Barbadoes Sugar	9	230	—	—

1769		Contra Cr.				
Nov.	18	By Cash, for my Half Balance of Freights, *&c.* from the Master	1	45	—	—
		By Balance, for my Half cost of said Ship	11	275	—	—
				320	—	—

1769		Contra Cr.				
Dec.	23	By Sundries, for $\frac{1}{4}$ of said Ship sold Captain *Millar*		100	—	—
		By Profit and Loss, for Wearing, Age, *&c.*	10	50	—	—
		By Balance, for my $\frac{3}{4}$ of her present Value	11	300	—	—
				450	—	—

1769		Contra Cr.	English			Ex.			
July	1	By Stock, due to you *per* Leger A	287	3	7	$8\frac{1}{3}$	1	311	2	$2\frac{1}{2}$
Oct.	2	By Bills and Notes, for your Bill on *Thomas Preston*	160	00	0	$10\frac{5}{8}$	4	177	—	—
Nov.	3	By *Abel Archer* his Acct. for *Ebn Pike*'s Bill on you	100	00	0	$10\frac{1}{4}$	8	110	—	—
Dec.	29	By Profit and Loss, for Interest on this Acct. *per* abst.	1	6	5	$10\frac{1}{4}$	10	1	9	2
		By said *Leslock* his Acct. for Bal. hereof, carried to your Debit in that Acct.	26	10	0	$10\frac{1}{2}$	8	29	5	$7\frac{3}{4}$
		By Profit and Loss, for difference on the Exch.					10	2	15	$5\frac{3}{4}$
			575	00	0			631	17	6

1769		Abel Archer of Nantz *M. A.* Dr.	Livres	at d.	£.	s.	d.
Oct.	26	To *James Pearton* his Acc^t. Rum for *Thomas Bell*'s Bill on *Samuel Spence* - - -	250	12½	9 13	—	5

1769		Arthur Anſley Bilboa *H. A.* Spaniſh Wool Dr	Bags			
July	2	To Caſh, paid Freight, Duty, *&c.* -	10		1 12	—	—
Aug.	1	To Sundries, *per* Sales furniſh'd - -			378	17	1
					390	17	1

1769		Thomas Nicholſon Dr.			
Aug.	12	To *Lewis Leſtock* his Acc^t. Wares, for *Richard Ruby*'s Bill on you my Favour - - -		7	65	—	—
Oct.	8	To *Edward Hall Cadiz* my Account, for my Bill on him - - - - - -		4	85	—	—
					150	—	—

1769		Peter Lacherre Rouen *H. A.* Burgundy Wine Dr.	Hhds.			
July	10	To Caſh, paid Freight, *&c.* of - -	20	1	80	—	—
Sept.	12	To *Richard Ruby*, for Diſc^t. allow'd him		8	2	17	7
	24	To Sundries, *per* Sales furniſh'd - -			385	2	5
					468	—	—

1769		Loftus and Co. Paris *T. A.* Dr			
July	13	To Sundries, for yours on me to *Sam. Lapham*			100	—	—
	22	To Claret. for *Anthony Armſtrong* on *John Barré* for 1800 *Livres* at 12*d. per* - -		2	90	—	—
Oct.	17	To Sundries, for yours on me to *W. Warren*			200	—	—
		To Balance, due you - - - - -		11	28	15	5
					418	15	5

1769		Contra	Cr. Livres	at d.	£.	s.	d.
July	1	By Stock, due you *per* Balance Leger A - - - -	250	12	1 12	10	—
		By Profit and Loſs, loſt by Ex^s.			10	10	5
						13	5

1769		Contra	Cr. Bags	£.	s.	d.
July	8	By Caſh, receiv'd from *Joſeph Williams* for	2	1 77	—	—
	13	By *Loftus* and Company their Acc^t. ſold *Samuel Lapham* - - - - - - -	2	6 80	—	10
	27	By Sundries, ſold *John Dempſey* - -	3	114	16	3
	28	By Linen, Sold *James Delap* - - -	3	2 119	—	—
			10	390	17	1

1769		Contra	Cr.	£.	s.	d.
July	5	By Linen, for 200 Yards amount - - -		2 150	—	—

1769		Contra	Cr. Hhds.	£.	s.	d.
Aug.	7	By *Swift* and Co. ſold *John Healy* - -	2	3 46	—	—
	25	By Caſh, ſold *Richard Pike* - - -	2	1 46	—	—
	28	By *Robert Runner*, ſold him - - -	4	8 94	—	—
	29	By Bills and Notes, ſold *Thomas Devereux*	4	4 92	—	—
Sept.	12	By *Richard Ruby*, ſold him - - -	4	8 96	—	—
	21	By Sundries, ſold *William Walker* -	4	94	—	—
			20	468	—	—

1769		Contra	Cr.	£.	s.	d.
July	3	By Caſh, for yours on *Digby* and Company		1 200	—	—
Oct.	28	By Bills and Notes, for yours on *Digby* and Co. of *London* 200*l. Eng.* Ex^s. at 10 *per Cent*, 22*l.* diſcount deducted is - - -		4 218	15	5
				418	15	5

1769		Lewis Leſtock *H. A.* Wares Dr.	Tea Green	Tea Boh.	Sugar ſing.	Sugar doub.		£.	s.	d.
			℔.	℔.	C.	C.				
July	16	To Caſh. paid Freight, Duty, *&c.* of 2 Cheſts and 8 Puncheons q^t.	200	200	32	32	1	40	—	—
Sept.	9	To Sundries, *per* Sales furniſh'd - - -						384	—	—
								424	—	—

1769		Charles Carleton Dr.			
July	18	To *Lewis Leſtock* his Acc^t. Wares, for 1 Cheſt Green Tea - - - - -	7	60	— —
Nov.	24	To Sundries, in full - - - -		65	— —
				125	— —

1769		Voyage from Nantz to London, *per* the Ann and Mary Dr.				
July	25	To Voyage to *Nantz*. for am^t. Invoice of 20 Pipe Brandy, conſign'd *Lewis Leſtock* -	4	280	—	—
		To Profit and Loſs, gain'd hereby - - -	10	51	17	6
				331	17	6

1769		Arthur Anſley Bilboa *H. A.* Dr.				
Aug.	4	To Caſh, repaid *Joſeph Williams* - - -	1	2	10	—
	6	To Sundries, for Leather *per* the *Providence*		241	18	—
Dec.	9	To *Abel Archer Nantz* his Account, for Bal^e. hereof carried to the Credit of that Acc^t.	8	131	11	6¾
				375	19	6¾

1769		Chriſtopher Kingſton Dr.				
Aug.	7	To Sundries, in full - - - -		229	16	6

1769		Contra	Cr.	Tea		Sugar			£.	s.	d.
				Green	Boh.	sing.	doub.				
				lb.	lb.	C.	C.				
July	18	By *Charles Carleton*, sold him		200				7	60	—	—
Aug.	12	By Sundries, sold *Richard Ruby*			200	5	5		115	—	—
	25	By Cash, sold *R. Pike*				5	5	1	50	—	—
	29	By *William Warren*, sold *T. Devereux Wexford*				8	8	3	80	—	—
Sept.	7	By Sugar, taken to my own Account				14	14	9	119	—	—
				200	200	32	32		424	—	—

1769		Contra	Cr.			
Aug.	18	By Cash, receiv'd in full		1	60	—	—
Nov.	23	By *Edward Hall Cadiz* his Acc^{t}. for Leather Amount		8	65	—	—
					125	—	—

1769		Contra	Cr.				
Oct.	2	By *Lewis Lestock* of *London* my Acc^{t}. for N^{s}. Proceeds 20 Pipes Brandy		5	331	17	6

1769		Contra	Cr.				
Aug.	1	By his Acc^{t}. Sp. Wool, for N^{s}. Proceeds 10 Bags		6	369	1	8
	7	By *Christopher Kingston*, for Discount allowed by said *Kingston* on Goods Bought for your Acc^{t}. and shipt on the *Providence*		-	6	17	10½
					375	19	6¾

1769		Contra	Cr.				
Aug.	6	By *Arthur Ansley* his Acc^{t}. for Sundries		7	229	16	6

1769		Notes Payable Dr.		£.	s.	d.
Sept.	21	To *Peter Lacherre* his Acc^{t}. Burgundy, for my Note receiv'd from *William Walker* - -	6	88	—	—
1769		Abel Archer Nantz *H. A.* Dr.				
Nov.	2	To *Lewis Leſtock* his Acc^{t}. for *Eben Pike's* Bill on him 100*l. Eng.* at 10¼ - - - - - -	8	110	5	—
		To Balance, due you - - - - - - -	10	26	6	6¾
				136	11	6¾
1769		Robert Runner Dr.				
Aug.	28	To Burgundy Acc^{t}. *Peter Lacherre,* for 4 Hhds	6	94	—	—
1769		Edward Hall Cadiz *H. A.* Dr.				
Nov.	10	To his Acc^{t}. of Fruit, barter'd for Beef -	9	21	—	—
	13	To Sugar, barter'd for D^{o}. - - - - - -	9	22	15	—
	23	To Sundries, for Leather *per* the *Providence*		71	6	1½
Dec.	18	To Sundries, abated for damaged Fruit -		2	16	—
	31	To Balance, due you - - - - - - - -	11	133	6	11¾
				251	4	1¼
1769		Lewis Leſtock of London *H. A.* Dr.				
Aug.	21	To Notes payable, *per* my Note to *William Walker* for 50 Pieces Linen - - - -	8	88	—	—
Sept.	2	To Sundries, for Am^{t}. Invoice of Linen, *per* the *Whale* of *Cork* - - - - - - - -		344	12	—
	18	To Caſh, for an Abatement to *Richard Ruby,* on Tea ſold him for your Account - -	1		16	8
	29	To Sundries, for *William Warren's* Bill on *Digby* and Co. 225*l.* Ex^{s}. at 10½ *per Cent* -		248	6	10½
Oct.	25	To Sundries, for your Bill on *Richard Ruby,* Proteſted for non payment - - - -		100	15	—
Dec.	29	To ſaid *Leſtock* my Acc^{t}. for Balance thereof, brought to your Debit in this Acc^{t}. 26*l.* 10*s.* Ex^{s}. at 10½ *per Cent* - - - - -	5	29	5	7¾
	31	To Profit and Loſs, for Intereſt on this Acc^{t}. *per* Abſtract - - - - - - - - -	10	2	12	—
				814	7	2¼
1769		Richard Ruby Dr.				
Sept.	12	To *P. Lacherre* his Acc^{t}. Burgundy, for 4 Hhds.	6	96	—	—

1769		Contra Cr.		£.	s.	d.
Aug.	21	By *Lewis Leſtock London* his Acc^{t}. paſs'd *William Walker* my Note for - - - - - -	8	88	—	—
1769		Contra Cr.				
Dec.	9	By Sundries, for Balances due by me to *Arthur Anſley* of *Bilboa*, brought to your Credit herein, purſuant to his Letter of 19th. Ult^{o}. - - - - - - - -		136	11	6$\frac{3}{4}$
1769		Contra Cr.				
Oct.	10	By *P. Lacherre* his Acc^{t}. for the loſs of this debt	4	94	—	—
1769		Contra Cr.				
Dec.	7	By his Acc^{t}. Fruit, for N^{t}. Proceeds of 70 Cheſts Oranges and 30 D^{o}. Lemons -	9	101	4	1$\frac{3}{4}$
	12	By Caſh, receiv'd from *Adam Bray* Maſter of the *Fortune* - - - - - - - - - -	1	150	—	—
				251	4	1$\frac{3}{4}$
1769		Contra Cr.				
Sept.	5	By *Peter Lacherre* his Acc^{t}. for his Draft on you 200*l.* Exchange at 10$\frac{1}{2}$ *per Cent* -	4	221	—	—
	9	By ſaid *Leſtock* his Acc^{t}. Wares, for N^{t}. Proceeds of Sundries *per* the *Whale* of *Cork* -	5	368	8	—
		By Balance, due to me - - - - - -	10	224	19	2$\frac{1}{4}$
				814	7	2$\frac{1}{4}$
1769		Contra Cr.				
Sept.	12	By Sundries, receiv'd in full - - - -		96	—	—

1769 Sugar Dr.

			Barbadoes Hhd.	Refined single C.	Refined double C.		£.	s.	d.
Sept.	7	To Wares *Lewis Leflock's*, for		14	14	7	119	—	—
Oct.	6	To Bottomry, for	20			5	230	—	—
		To Balance, for Sales of	29½	2	4	11	77	16	—
			49½	16	18		426	16	—

1769 Eben Pike Cork *H. A.* Dr.

Sept.	16	To Cash, for yours on me to *John Dawson*	1	50	—	—
Oct.	14	To *Swift* and Co. for D°. to *Thomas Bell*	3	100	—	—
Nov.	8	To Sundries, for D°. to *Thomas Williams*		85	—	—
		To Profit and Loss, for Interest on this Acct.	10		17	10
		To D°. for brokerage thereon *per* Abstract	—	1	3	6
				237	1	4

1769 James Pearson Barbs. *H.A.* Rum Dr.

			Gallons			
Oct.	5	To Cash, paid Freight, Duty, &c. of	2200	1	220	—	—
	17	To Balance, for Sales of	218	11	43	12	—
			2418		263	12	—

1769 Edward Hall Cadiz *H.A.* Fruit Dr.

			Chests Oran.	Lem.				
Nov.	5	To Cash, paid Freight, Duty, &c. of	70	30	1	36	—	—
Dec.	7	To Sundries, *per* Sales furnish'd				107	16	—
						143	16	—

1769 Benjamin Bewley Dr.

Dec.	1	To Sundries		63	2	—

1769		Contra	Barbadoes Hhd.	Refined single C.	Refined double C		£.	s.	d.
					Cr.				
Oct.	17	By Sundries, sold *Richard Pike*	9½		4		38	5	—
Nov.	13	By *Edward Hall* his Acct. barter'd with *Ch. Kingston*	9½	2		8	22	15	—
Dec.	1	By *Ben. Bewley*, sold him	10½			9	16	16	—
		By Balance, for Coft of	20	14	14	11	349	—	—
			49½	16	18		426	16	—

1769		Contra		Cr.
Oct.	17	By Cafh, for yours on *Thomas Preſton*	1	123 — —
Nov.	28	By *Swift* and Co. for *James Comerford* on ſaid *Swift* and Company	3	100 — —
		By Balance, due me	11	14 1 4
				237 1 4

1769		Contra	Gallons	Cr.
Oct.	26	By Sundries, ſold *Thomas Bell*	110	22 — —
Dec.	1	By D°. ſold *Benjamin Bewley*	108	21 12 —
		By Balance, for Charges on	2200	11 220 — —
			2418	263 12 —

1769		Contra	Cheſts Oran.	Cheſts Lem.		Cr.
Nov	10	By *Edward Hall* his Acct. barter'd with *Charles Carleton*	10	5	8	21 — —
	16	By Sundries, ſold *Richard Ruby*	5	2		9 16 —
Dec.	1	By D°. ſold *Benjamin Bewley*	3	1		5 14 —
	4	By Sundries, ſold them	52	22	10	107 6 —
			70	30		143 16 —

1769		Contra		Cr.
		By Balance, due me	11	63 2 —

1769		Account of owing Persons Dr.		£.	s.	d.
Dec.	4	To *Edward Hall Cadiz* his Acc^{t}. Fruit, sold the following	9			

s.	Chests Oran	Lem
A. B. at 29 *per* Chest	15	7
C. D. at D°.	16	8
E. F. at D°.	12	5
G. H. at D°.	9	2
	52	22

			31	18	—
			34	16	—
			24	13	—
			15	19	—
			107	6	—

1769		John Johnson Dr.				
Dec.	17	To Cash, in full	1	2	—	—
1769		Profit and Loss Dr.				
Dec.	29	To *Lewis Lestock* my Account, for Interest thereon	5	1	9	2
		To D°. lost by Exchange	—	2	15	5¾
		To Cash, laid out for House-Expences these 6 Months past	1	120	—	—
		To Ship *Bonadventure*, lost thereby	5	50	—	—
		To *Abel Archer* my Acc^{t}. lost by Ex^{r}.	6		10	5
		To Stock, for Neat Gain	1	199	11	5
				374	6	5¾

1769		Contra Cr.		£.	s.	d.
Dec.	14	By Cash, receiv'd from *A. B.* and *C. D.* -	1	66	14	—
	18	By Sundries, from *E. F.* and *G. H.* - -		40	12	—
				107	6	—

1769		Contra Cr.		£.	s.	d.
Dec.	7	By *Edward Hall* his Acct. Fruit, for Cellarage	9	2	—	—

1769		Contra Cr.		£.	s.	d.
Nov.	24	By *Charles Carleton*, for Discount - - -	6		19	6
		By Claret, gain'd thereby - - - - - -	2	82	—	—
		By Hops, gain'd thereby - - - - - - -	2	31	11	1½
		By Commission, gain'd thereby - - - -	2	61	5	5½
		By *Loftus* and Co. my Acct. gain'd by Exn.	3	4	4	4
		By *Edward Hall* my Acct. gain'd by Do. -	4	2	3	9
		By Voy. to *Nantz*, *per Dolphin*, gain'd thereby	4	49	—	—
		By Bills and Notes, gain'd thereby - - -	4	4	4	10
		By Bonds, gain'd thereby - - - - - -	4	15	—	—
		By Bottomry, gain'd thereby - - - - -	4	22	6	8
		By Ship *Providence*, gain'd thereby - - -	4	45	—	—
		By Voyage to *London*, *per Ann* and *Mary*, gain'd thereby - - - - - - - - -	7	51	17	6
		By *Lewis Lestock* his Acct. for Interest on that Account - - - - - - - - -	8	2	12	—
		By *Eben. Pike*, for Do. - - - - - - -	9	2	1	4
				374	6	5½

1769	Balance Dr.		£.	s.	d.
	To Cash, remaining in my Hands - - -	1	875	12	—½
	To Claret, remaining unsold 4 Tun 2 Hhds.	2	135	—	—
	To Wares from *Leghorn*, for Cost of 50 Chests Wine, and 50 D°. Oil - - -	2	205	—	—
	To *Swift* and Company, for Balance due to me - - - - - - -	3	336	10	—
	To *Peter Lacherre* his Acct. for Balance due to me - - - - - - -	3	188	15	7
	To Bills and Notes, for *John Clark*'s Note to *Richard Ruby* - - - - - -	4	29	14	7
	——— ——— *Charles Carleton* to *Benjamin Bewley* - - - - -	—	49	10	—
	To Bonds, for *Henry Harding*'s Bond - -	5	500	—	—
	To Ship *Providence*, for my Half of said Ship - - - - - - - -	5	275	—	—
	To Ship *Bonadventure*, for my ⅜ of said Ship - - - - - - -	5	300	—	—
	To *Lewis Leflock* his Acct. for Balance due to me - - - - - - -	8	224	19	2½
	To Sugar, for Cost of Sundries - - -	9	349	—	—
	To *Eben. Pike*, for Balance due to me -	9	14	1	4
	To *James Pearson* his Account Rum, for the Dr. Side - - - - - -	9	220	—	—
	To *Benjamin Bewley*, for Balance due to me	9	63	2	—
			3766	4	8½

1769	Contra Cr.		£.	s.	d.
	By Wares from *Leghorn*, for Sales of 24 Chefts Wine and 17 D°. Oil - - -	2	110	9	—
	By *Loftus* and Company their Acc^{t}. for Balance due to them - - - - -	6	28	15	5
	By *Abel Archer* his Account, for Balance due to him - - - - - - -	8	26	6	6¾
	By *Edward Hall Cadiz* his Acc^{t}. for Balance due to him - - - - - -	8	133	6	11¾
	By Sugar, for Sales of 29½ *Cwt*. Barbadoes, 2 *Cwt*. Single, and 4 *Cwt*. double refin'd	9	77	16	—
	By *James Pearson* his Account Rum, for Sales of 218 Gallons - - - - -	9	43	12	—
			420	5	11½
	By Stock, for my Neat Capital - - - -	1	3345	18	9
			3766	4	8½

E N D

OF THE

SECOND SET.

WASTE-BOOK

WASTE-BOOK

Nº III.

DUBLIN, 1st. *January* 1770.

		l.	*s.*	*d.*	*£.*	*s.*	*d.*
	INVENTORY of the Effects and Debts active and passive of me *A. B.* taken this Day, *viz.*						
—	I Have in ready Money, as *per* Balance Leger B	875	12	00¼			
—	Receiv'd this Day from my Father as a Gift	2000	00	00			
—	4 Tun 2 Hhds. Claret, amount	135	00	00			
—	50 Chefts Wine 50 Dº. Oil on the Dr. Side of Wares from *Legborn*	205	00	00			
—	10 Tun Barbadoes Sugar 14 *C.* Single refin'd, 14 *C.* Double Dº. on the Dr. Side of Sugar	349	00	00			
—	*Charles Carleton*'s Note for 50*l.* payᵗ. 1 *Feb.* discounted at 6 *per Cent*	49	10	00			
—	*John Clark*'s Dº. for 30*l.* payable 10 Inſtᵗ. discounted at Dº.	29	14	7			
—	*Henry Harding*'s Bond to me 25 *Sept.*	500	00	00			
—	Ship *Bonadventure*, for my ¼	300	00	00			
—	Ship *Providence*, for my ½	275	00	00			
—	*Swift* and Co. for Balance due to me	336	10	00			
—	*Lewis Leflock* his Accᵗ. for Balance due to me	224	19	2¼			
—	*Peter Lacherre Rouen* his Accᵗ. for Balance due to me	188	15	7			
—	*Eben Pike Cork* for Balance due to me	14	1	4			
—	*James Pearſon Barbadoes* his Account Rum for the Dr. Side of Dº. Accᵗ. 2200 Galions	220	00	00			
—	*Benjamin Bewley* for Balance due to me	63	2	00			
					5766	4	8¾

DUBLIN, 1st. *January* 1770.

				£.	s.	d.
I owe, as follows,						
	l.	*s.*	*d.*			
To *Abel Archer Nantz* his Acc^t. for Balance due to him *per* Leger B -	26	6	6¾			
To *Loftus* and Co. *Paris* their Acc^t. for Balance due to them - -	28	15	5			
To *Edward Hall Cadiz* his Acc^t. for Balance due to him - - - -	133	6	11¾			
To Wares from *Leghorn*, for the Total of the Sales of the Cr. Side, which is 24 Chests Florence Wine, and 17 D^o. Oil - - - - - -	110	9	00			
To Sugar, for the Total of the Sales of the Cr. Side, which is 29½ *Cwt.* Barbadoes, 2 *Cwt.* Single refin'd, and 4 *Cwt.* Double D^o. - -	77	16	00			
To *James Pearson* his Account Rum, for the Total of the Cr. Side, which is 218 Gallons - - -	43	12	00			
				420	5	11½

2d.

Co. 1 Having agreed with *Ben. Bewley* to trade together ⅓ for his Account, and ⅔ for mine, the Affairs to be under his Management and Care; He has bought for our Account, a Cargo of Oranges, Lemons, and Olives, just arrived from *Cadiz*, the whole Cost and Charges, which, *per* his Account, is 114*l.* of which my ⅔ is - - - - - - - - 76 — —

4th.

In Pursuance of a mutual Agreement, between *Loftus* and Company of *Paris* and me, to carry on an Account of Exchange in Company, with equal Gain and Loss, I have remitted to said Company, *William Warren*'s Bill of 2500 *Liv. Tourn.* on *Peter Lamotte* payable at 3 Days Sight, to their Order, Value paid to said *Warren*, at 12*d. per Livre* - - 125 — —

DUBLIN, 5th. *January* 1770.

Delivered to *Ben. Bewley*, to ſell, $\frac{1}{3}$ for his Acc^{t}. and $\frac{2}{3}$ for mine, the Remainder of Wares from *Leghorn*, *viz.*

	l.	*s.*	*d.*
26 Cheſts Florence Wine at 38*s. per* -	49	8	00
33 D^{o}. Florence Oil at 48*s. per* - -	79	4	00

£. 128 s. 12 d. —

7th.

Thomas Preſton and I enter into Partnerſhip, our Concerns to be equal, and the Affairs to be managed Co. 2 by me: We have put in, as follows, *viz.*

I take to the Acc^{t}. of D^{o}. and me, the Remainder of my Claret, *viz.* 4 Tun 2 Hhds at 32*l. per* Tun — £. 144 — —

	l.	*s.*	*d.*
Said *Preſton* puts in as much, at the ſame Rate - - - - -	144	00	00

10th.

Received from *Ben. Bewley*, Invoice of 65 Tubs Butter, Shipped by him on the *William* and *Mary*, *Thomas Tobin* Maſter, for *Rouen*, $\frac{1}{3}$ on his Acc^{t}. and $\frac{2}{3}$ on mine amounting to 105*l.* my $\frac{1}{3}$ thereof is 70*l.*

For which deliver'd ſaid *Bewley*

	l.	*s.*	*d.*
John Clark's Note my Favour, due this day - - - - -	30	00	00
My Receipt to him in full, for Balance due to me on his Account	29	19	4
Caſh paid the Remainder - - -	10	00	8

£. 70 — —

11th.

Paid *Anthony Arthur*, for my $\frac{1}{4}$ of 10,000*l.* being Co. 3 the Stock in Company with ſaid *Arthur*, *Ben. Butler*, *Conſtantine Cooper*, and me, each $\frac{1}{4}$, as *per* Articles of Partnerſhip - - - - - - - £. 2500 — —

DUBLIN, 12th. *January* 1770.				£.	s.	d.
Thomas Preſton has put in Company with me, as follows, *viz.*						
I have put in my Sugar which remain'd, *viz.*						
		l.	*s.* *d*			
17 Hhds. Barbaboes Sugar N^{r}. 170½ *C.* at 24*s. per*		204	12 00			
12 *C.* Single refin'd Loaf D^{o}. at 3*l.* 12*s. per*		43	4 00			
10 *C.* Double refin'd D^{o}. at 5*l.* 5*s.*		52	10 00			
		300	6 00			
Said *Preſton* puts in 5 Puncheons Double refin'd Sugar N^{r}. 40*C.* at 5*l.* 5*s. per*		210	00 00			
		510	6 00			
	l.	*s.*	*d.*			
Of which each Partner's Share being	255	3	0			
Said *Preſton* makes up his Share in ready Money	45	3	0			
			makes	300	6	—
14th.						
Thomas Preſton delivers me, to ſell for his Account and mine, each ½, 12 Bags Hops N^{r}. 42 *C.* at 5*l. per C.* which amounts to 210*l.* of which my ½ is				105	—	—
17th.						
Received from *Richard Pike*, for 1 Tun Claret Sold him Account *Thomas Preſton* and me, at				40	—	—
19th.						
Accepted, to make good in Acc^{t}. to *Swift* and Company, the Draft of *Ben. Bewley*, in their Favour, for my ⅓ of 240*l.* Coſt and Charges of 200 Pieces Linen Cloth, bought and ſhipp'd by ſaid *Bewley*, to *London*, for his Acc^{t}. and mine				160	—	—

DUBLIN, 23d. *January* 1770.				£.	s.	d.
Shipp'd in the *Ann* and *Mary*, *Ambrose Sutton* Master, for *Rochelle*, to the Address of *James White*, for Acct. of *Thomas Preston* and me, each ½,						
	l.	*s.*	*d.*			
10 Hhds. Tallow N°. 5 Tun, bo^t. from *William Ford* for ready Money, at 28*l. per* Tun -	140	00	00			
Paid Duty and other Charges here	8	00	00			
My Commission, at 2½ *per Cent*, is	3	14	00			
				151	14	—
	l.	*s.*	*d.*			
Thomas Preston's ½ is - - - - -	75	17	00			
My ½ is - - - - - - - - -	75	17	00			
	151	14	00			
26th.						
Sold to *Richard Ruby*, at 3 Months, for Account Company 2, *viz.*						
	l.	*s.*	*d.*			
1 Hhd. Barbadoes Sugar N°. 9 *C.* 3 *qrs* at 28*s. per* - - - -	13	13	00			
1 Puncheon Double refin'd Sugar N°. 8 *C.* at 6*l. per C.* - -	48	00	00			
4 *C.* Single refin'd D°. at 4*l. per*	16	00	00			
				77	13	—
29th.						
Received from *Augustine Clark*, for *John Morreau* of *Paris*'s Bill on him, 6th. Instant, at Usance, remitted me by *Lostus* and Company on our Account of Exchange in Company, 3840 *Livres Tournois*, Ex^a. at 12½ *per* - - - - - - - - -				200	—	—
30th.						
Received from Sundries this Month, *per* Cash-Book				285	3	—
Paid Sundries this Month, *per* Cash-Book - -				2783	—	8
1st. *February*.						
Receiv'd from *Ben. Bewley*, for my ⅔ N°. Proceeds of Oranges, Lemons, and Olives, in Company with said *Bewley*, amounting *per* Sales to 126 *l.* my ⅔ thereof - - - - - - - -				84	—	—

DUBLIN, 3d, *February* 1770.

		£.	s.	d.
Taken to the Account of Company 2, the Remainder of *James Pearſon*'s Rum, *viz.*				
18 Puncheons containing 1982 Gallons at 3*s* 6*d*. *per* Gallon		346	17	—
	l. s. d.			
Thomas Preſton's Half is	173 8 6			
My Half is	173 8 6			
	346 17 00			
Cloſed *James Pearſon*'s Account Rum, and ſent him an Account Sales, *viz.*				
	l. s. d.			
Total of the Sales being	390 9 00			
Charges (already poſted) are	220 00 00			
	170 9 00			
	l. s. d.			
My Commiſſion on the Total Sales at 2½ *per Cent*	9 15 2			
After-Charges (not poſted till now)	2 13 10			
	12 9 00			
Neat Proceeds is	158 00 00			
		170	9	—
In Return of the N^t. Proceeds, I have ſhipped in the Fortune of *Briſtol*, *Adam Bray* Maſter, for *Barbadoes*, to the Addreſs and Riſk of ſaid *Pearſon*, 170 Barrels Beef, (juſt bought)				
	l. s. d.			
Paid for them and Charges	154 3 00			
My Commiſſion, at 2½ *per Cent*, is	3 17 00			
	158 00 00			

DUBLIN, 5th. *February* 1770.

Shipp'd in the *Ann* and *Mary*, *Ambroſe Sutton* Maſter, for *Nantz*, to the Addreſs of *Abel Archer* there, to ſell for Account Co. 2

	l.	*s.*	*d.*
100 Tubs Butter, put in by *Thomas Preſton*	130	00	00
2000 lb. Tann'd Leather, juſt bo^{t}. of *Charles Carleton*, for his Note of	50	00	00
Paid Duty, and other Charges at Shipping	5	00	00
			185 — —

	l.	*s.*	*d.*
Thomas Preſton's Half is	92	10	00
My Half is	92	10	00
	185	00	00

6th.

Sold *David Donovan*, for Account Co. 2, *viz.*

2 Bags Hops N^{t}. 7 *C.* at 6*l. per*

For which received his Draft on *Thomas Preſton*, who has accepted it, to make good in Account — 42 — —

9th.

Ben. Bewley has furniſh'd me with an Acc^{t}. Sales of our Florence Wine and Oil, the N^{t}. Proceeds amounting to 121 *l.* for my $\frac{2}{3}$ whereof, he has given me Credit in Account, being — 94 — —

11th.

Shipp'd on board the *Hopeful* Galley, *George Quarrel* Maſter, for *Cadiz*, the following, Addreſs'd *Edward Hall*, for Account Co. 2, *viz.*

	l.	*s.*	*d.*
210 Hides bo^{t}. for ready Money	182	4	6
Paid Duty and Fees, *&c.*	17	15	6
My Commiſſion, at $2\frac{1}{2}$ *per Cent*	5	00	00
			205 — —

	l.	*s.*	*d.*
Received from *Thomas Preſton*, for his Half	102	10	00
My Half	102	10	00
	205	00	00

DUBLIN, 14th. *February* 1770.

		£.	s.	d.
	Received *per* the *Mermaid*, *Richard Rich* Maſter, from *London*, 2 Cheſts Green Tea and 3 D°. Bohea, each weighing N^t. 200 ℔. conſign'd to me by *Lewis Leſlock*, to ſell for his Account, *Abel Archer's* of *Nantz*, and mine, each ½, in Purſuance of an Agreement made to trade in Partnerſhip, and each to account for the reſt, as Occaſion ſhall require :			
Co. 4	The Coſt and Charges amounting *per* Invoice, to 252 *l. Eng.* my ⅓ 84*l.* Ex^a. at 10 *per Cent* - -	92	8	—
	15th.			
	Paid Duty, Freight, &c. on the aforeſaid Tea -	60	—	—
	18th.			
	Sold *Matthew Morden*, for Account Co. 2. *viz.*			

	l.	*s.*	*d.*			
2 Tun Claret at 40*l. per* Tun - -	80	00	00			
3 Bags Hops N^t. 10¼ *C.* at 6*l. per C.* - - - - -	63	00	00			
1 Hhd. Barbadoes Sugar N^t. 10*C.* 1*qr.* at 28*s. per* - - - - -	14	7	00			
1 Puncheon Double refined D°. N^t. 8 *C.* at 6*l. per* - - - -	48	00	00			
				205	7	—

Received in Payment

	l.	*s.*	*d.*
Said *Morden's* Bill on *Thomas Preſton*, Half of which he has accepted in Account - - -	102	13	6
Caſh for the Remainder - - -	102	13	6
	205	7	00

DUBLIN, 21st, *February* 1770.				£.	s.	d.
Bought from *Edward Harvey*, for Acc^t. Co. 2. *viz.*						
	l.	*s.*	*d.*			
200 Barrels Beef at 17*s.* 6*d.* *per* -	175	00	00			
	l.	*s.*	*d.*			
In Payment I have given him in ready Money - - - - - -	73	8	8			
My Bill on *Eben Pike Cork.* for -	14	1	4			
D^o. on *T. Preston*, for his Half -	87	10	00			
	175	00	00			
Shipp'd said Beef in the *Rover*, *Thomas Trusty* Master, for *Rouen*, to the Address of *Peter Lacherre* there, to sell for Account said Company						
	l.	*s.*	*d.*			
The first Cost of the Beef is - -	175	00	00			
Paid Duty, and other Charges -	12	00	00			
My Commission, at 2½ *per Cent* -	4	13	6	191	13	6
	l.	*s.*	*d.*			
Said *Preston*'s Half is - -	95	16	9			
My Half is - - - - -	95	16	9			
	191	13	6			
25th.						
Remitted *Loftus* and Company of *Paris*, on our Account of Exchange in Company, *John Connor*'s Draft on *Peter Lamotte* to said *Loftus* and Company, for 2000 *Livres Tournois*, Ex^a. at 12¼*d.* *per Livre* - - - - - - -	£102	1	8			
For which deliver'd said *Connor*						
	l.	*s.*	*d.*			
1 Chest Green Tea, Acc^t. Co. 4, N^t. 200 ℔. at 7*s.* *per* ℔. - -	70	00	00			
Cash paid him for Balance - - -	32	1	8	102	1	8

DUBLIN, 27th, *February* 1770.

		£.	s.	d.
Sold to *Anthony Armstrong*, for Acc^{t}. Co. 2, *viz.*				
	l. *s.* *d.*			
2 Tun Claret at 41*l. per* Tun - -	82 00 00			
4 Bags Hops N^{t}. 14C. at 6*l. per* -	84 00 00			
2 Puncheons Rum containing 222 Gallons at 4*s. per* - - - -	44 8 00			
1 Puncheon single refin'd Sugar N^{t}. 8 *C.* at 4*l.* 4*s. per* - -	33 12 00			
2 Hhds. Barbadoes D^{o}. N^{t}. 20 C. at 28*s. per C.* - - - - - -	28 00 00			
	272 00 00			
In Payment he has delivered me 170 Score Linen Cloth, at 32*s. per* Score.—Which Linen I have shipped in the *Mermaid, Richard Rich* Master, for *London*, to the Address of *Lewis Leslock* there, to sell for Acc^{t}. Co. 4				
	l. *s.* *d.*			
The first Cost of the Linen Cloth is	272 00 00			
Paid Charges till on Board - -	4 8 9½			
My Commission at 2½ *per Cent* -	6 18 2½			
		283	7	—
	l. *s.* *d.*			
Lewis Leslock's ⅓ is - - -	94 9 0			
Abel Archer's ⅓ is - - -	94 9 0			
My ⅓ is - - - -	94 9 0			
	283 7 0			
28th.				
Received from *Ben. Bewley* Sales of 65 Tubs Butter, shipt by him the 10th. Ult^{o}. on the *William* and *Mary*, Captain *Tobin*, for *Rouen*, Neat Proceeds amounting to 2280 *Livres*, at 12*d. per Livre* 114*l.* my ⅔ thereof - - - - - - -		76	—	—
Receiv'd from Sundries this Month, *per* Cash-Book		186	13	6
Paid Sundries this Month, *per* Cash-Book - -		441	5	11½

DUBLIN, 2d. *March* 1770.				£.	s.	d.
Received from *Swift* and Company, *Lewis Leſtock* of *London*'s Draft on me their favour 26th Ult°. at ſight, Value in Acc^t. with them 155*l.* 2*s.* being ſaid *Leſtock*'s reimburſe for the following						
	l.	*s.*	*d.*			
Loftus and Co. of *Paris* on him, for our Account of Ex^a in Co. favour *Adair* and *Jackſon*, at ſight, for 1000 △ at 33 *d. per* Crown 137*l.* 10*s. Eng.* Ex^a. at 10 *per Cent* - - - -	151	5	0			
Coſt of 205*l.* Inſured *per* the Royal Exchange Aſſurance Company, on Goods *per* the *Hopeful* Galley for *Cadiz*, Account Company 2, being 3*l.* 10*s. Eng* Exchange at D°. - - -	3	17	0			
				155	2	—
4th.						
Received from *William Ford*, for my Bill on *Loſtus* and Company, for our Account of Exchange in Co. to ſaid *Ford* at Uſance 3552 *Livres Tournois*, Ex^a. at 12½*d. per Livre* - - - - - - -				185	—	—
5th.						
Receiv'd from *Ben. Bewley*, Sales of our 200 Pieces Linen Cloth, ſhipp'd by D°. 19 *Jan.* laſt, for *London*, and an Invoice of Spice, receiv'd by him, in Return of N^t. Proceeds; the Amount being 270*l. Iriſh*, of which my ⅔ is - - - - -				180	—	—
7th.						
Receiv'd from *William Warren*, for *James White* of *Rochell*'s Bill on him at ſight, being for N^t. Proceeds of 10 Hhds. Tallow, *per* the *Ann* and *Mary*, Acc^t. Co. 2, amounting *per* Sales to 170*l. viz.*						
	l.	*s.*	*d.*			
Paid *Thomas Preſton* his Half - -	85	0	0			
My Half - - - - -	85	0	0			
				170	—	—

DUBLIN, 10th. *March* 1770.

	l.	*s.*	*d.*	£.	*s.*	*d.*
Bought of *William Ford*, for my own Account, 6 Hhds. Tallow N^{t}. 3 Tun at 28*l. per*				84	—	—
Paid him in Part	14	0	0			
1 Chest Bohea Tea, Deliver'd him N^{t}. 200 lb. belonging to Co. 4, at 7*s. per*	70	0	0			
	84	0	0			
12th.						
Received from *Ben. Bewley*, in full for my $\frac{2}{3}$ N^{t}. Proceeds of such Goods on our Account, as he has already furnish'd the Sales of				170	—	—
15th.						
Receiv'd from *Edward Hall* of *Cadiz*, Invoice of Wares ship'd by him, in the S^{t}. *Jago* of said Place, *Diego Perez* Master, for *London*, and consign'd to *Lewis Leslock* there, (according to my Orders) to sell for Account Co. 2, the Cost and Charges amounting to 1000 Dollars, at 4*s. per* Dollar				200	—	—
Thomas Preston's Half is	100	0	0			
My Half is	100	0	0			
	200	0	0			
18th.						
Sold to *Ben. Bewley*, at 3 Months, for Account Company 2, *viz.*						
2 Hhds. Claret, at 11*l. per*	22	0	0			
1 Bag Hops N^{t}. 3$\frac{1}{2}$ *C.* at 6*l per*	21	0	0			
1 Puncheon Rum containing 110 Gallons, at 4*s. per*	22	0	0			
				65	—	—
20th.						
Receiv'd from *Abel Archer* of *Nantz*, Sales of 109 Tubs Butter and 200 lb. Tann'd Leather, *per* the *Ann* and *Mary*, Acc^{t}. Co. 2, N^{t}. Proceeds amounting to 4000 *Livres*, at 12*d per Livre*				200	—	—
Thomas Preston's Half	100	0	0			
My Half	100	0	0			
	200	0	0			

DUBLIN, 23d. *March* 1770.

Remitted *Loftus* and Company of *Paris*, on our Account of Exchange in Company, *Swift* and Co.'s Bill on said *Lofius* and Co. my favour, at Us°. for 4000 *Livres Tournois*, Value in Account with said *Swift* and Co. at 12¼*d. per Livre* - - - 204 3 4

26th.

Receiv'd from *Henry Harding*, in full for Principal and Half Year's Intereft on his Bond, which I have delivered up - - - - - - - 515 — —

28th.

Receiv'd from *Abel Archer* of *Nantz*, Invoice of 20 Pipes Brandy, Shipp'd by him on the *Ann* and *Mary*, Captain *Ambrofe Sutton*, for *London*, to the Addrefs of *Lewis Leflock*, for Account and rifque of Co. 4, amounting to 5760 *Livres Tournois*, my ⅓ thereof 1920 *Livres*, Ex°. at 12¼*d. per Livre* - - 98 — —

30th.

Shipp'd in the *Bonadventure*, *Joſeph Millar* Maſter, for *Nantz*, to the Addrefs of *Abel Archer* of ſaid Place, to ſell for Acc°. Co. 4, *viz.*

	l.	*s.*	*d.*			
8 Hhds. Tallow N°. 4 Tun, bo°. this Day from *W. Ford*, for ready Money, at 27*l.* 10*s. per*	110	0	0			
6 Hhds. D°. N°. 3 Tun, bought 10 curr°. for my Account -	84	0	0			
Paid Duty, and other Charges at ſhipping - - -	12	0	0			
My Commiſſion, at 2½ *per Cent*, is	5	3	0			
				211	3	—
	l.	*s.*	*d.*			
Said *Archer*'s ⅓ is - - - -	70	7	8			
Lewis Leflock's ⅓ is - - -	70	7	8			
My ⅓ is - - - - -	70	7	8			
	211	3	0			

31ſt.

Receiv'd from Sundries this Month, *per* Caſh-Book 1040 — —

Paid Sundries this Month, *per* Caſh-Book - - 221 — —

DUBLIN, 2d, *April* 1770.

			£.	s.	d.
Sold *John Johnson*, Acc^{t}. Co. 4					
	l.	*s.* *d.*			
1 Cheſt Green Tea N^{t} 200lb at 7*s. per*	70	00 0			
1 D^{o}. Bohea N^{t}. 200lb at 7*s.* 3*d per*	72	10 0			
			142	10	—
For which receiv'd from ſaid *Johnson*					
	l.	*s.* *d.*			
His Note payable 1ſt. *May* - - -	50	0 0			
D^{o}. - - - 1ſt. *June* - - -	50	0 0			
D^{o}. - - - 1ſt. *July* - - -	42	10 0			
	142	10 0			
4th					
Receiv'd from *Abel Archer* of *Nantz*, Invoice of 30 Bales Paper, and 10 Tun Anjou White Wine, ſhipt by him on the *Catharine* of *Dublin*, Captain *William Butler*, for Acc^{t}. Co. 2, amounting to 4000 *Livres Tournois*, at 12*d per Livre* - - - -			200	—	—
	l.	*s.* *d*			
Thomas Preſton's Half - -	100	0 0			
My Half - - - -	100	0 0			
	200	0 0			
Paid Duty and Freight *&c.* on 30 Bales Paper, and 10 Tun Anjou White Wine, receiv'd *per* the *Catharine*, from *Nantz* Acc^{t}. Co. 2 - - - -			200	—	—
7th.					
Receiv'd from *Peter Lacherre* of *Rouen*, Sales of 200 Barrels Beef, *per* the *Rover* Galley, Captain *Truſty* Acc^{t}. Co. 2, N^{t}. Proceeds amounting to 4400 *Livres Tournois*, Ex^{a}. at 12*d. per* - - - -			220	—	—
	l.	*s.* *d.*			
Thomas Preſton's Half - -	110	0 0			
My Half - - - -	110	0 0			
	220	0 0			
Receiv'd from *Peter Lacherre* of *Rouen*, Invoice of 20 Hhds. Burgundy Wine, Shipp'd by him on the *Rover* Galley Captain *Truſty*, Acc^{t}. Co. 2, amounting to 5000 *Livres Tournois*, Ex^{a}. at 12*d. per Livre* -			250	—	—
	l.	*s.* *d.*			
Thomas Preſton's Half - -	125	0 0			
My Half - - - -	125	0 0			
	250	0 0			
Paid Duty and Freight *&c.* on the above Wine			85	—	—

DUBLIN, 10th, *April* 1770.

	£.	s.	d.
Received from *Ben. Bewley*, Sales of our Spice, receiv'd the 5th. Ult°. from *London*, the Neat Proceeds amounting to 300*l.* of which my ⅔ is - -	200	—	—
l. s. d.			
Receiv'd in Part - - - - - - - 100 0 0			
The Remainder pay*t*. on Demand - 100 0 0			
200 0 0			
13th.			
Sold to *Chriſtopher Kingſton*, for Account Company 4, *viz.*			
1 Cheſt Bohea Tea N*t*. 200 ℔. at 7*s*. 6*d*. *per* ℔	75	—	—
l. s. d.			
Receiv'd in Paym*t*. ſaid *Kingſton*'s dra*t* on *Digby* and Co. pay*t*. 1 *May* for 70 0 0			
Caſh for Balance - - - 5 0 0			
75 0 0			
14th.			
Cloſed the Account Tea in Co. 4, and ſent each Partner an Account Sales, *viz.*			
l. s. d.			
The Total of the Sales being - - 357 10 0			
l. s. d.			
The Charges (already poſted) are - - - 60 0 0			
My Commiſſion, at 2½ *per Cent*, is - - - - - 8 18 9			
After Charges (not poſted till now) - - - 11 3			
69 10 0			
The N*t*. Proceeds is - - - - - 288 0 0			
l. s. d.			
Commiſſion and Charges (not poſted) - 9 10 0			
Lewis Leſtock London, his ⅓ N*t*. Proceeds 96 0 0			
Abel Archer Nantz, his ⅓ - - - - - 96 0 0			
l. s. d.			
My ⅓ is - - - - - - - - - 96 0 0			
My ⅓ of the firſt Coſt - - - - 92 8 0			
My ⅓ of N*t*. Gain - - - - - - 3 12 0			
	205	2	—

DUBLIN, 16th, *April* 1770.

	£.	s.	d.
Deliver'd *Swift* and Co. my Draft on *Benjamin Bewley* at ſight, their favour, being for Balance due to me for N°. Proceeds of Spice, on our Acc°. Value in Acc°. with ſaid *Swift* and Co. - - -	100	—	—
19th.			
Receiv'd from *Lewis Leſtock* of *London*, Sales of 170 Score Linen, *per* the *Mermaid* Captain *Kich*, Acc°. Co. 4, Neat Proceeds amounting to 291*l. Engliſh*, my $\frac{1}{3}$ 97*l.* Ex°. at $10\frac{5}{8}$ *per Cent* - - £107 6 $1\frac{1}{2}$			
Alſo Sales of 20 Pipes Brandy, conſign'd to him by *Abel Archer* of *Nantz*, *per* the *Ann* and *Mary*, Acc°. ſaid Co. Neat Proceeds amounting to 303*l. Eng.* my $\frac{1}{3}$ 101*l.* Ex°. at D°. - - - - - 111 14 $7\frac{1}{2}$			
	219	—	9
22d.			
Receiv'd *per* the *Hopeful* Galley, *George Quarrel* Maſter, from *Edward Hall Cadiz*, Sales of 210 *C.* Hides, ſhipp'd 11th *Feb.* in ſaid Ship to ſaid *Hall*, for Account Co. 2, the N°. Proceeds amounting to 1150 Pieces $\frac{8}{9}$, at 4*s. per* Dollar - - - -	230	—	—
	l.	*s.*	*d.*
Thomas Preſton's Half is - - 115	0	0	
My Half is - - - - 115	0	0	
230	0	0	
Alſo, in Part Return, 40 Pipes Bencarlo Red-wine ſhipped on Board ſaid Veſſel, at $23\frac{1}{4}$ Pcs. $\frac{8}{9}$ *per* Pipe, is 940 Pcs. $\frac{8}{9}$, which at D°. Ex°. is - - -	188	—	—
	l.	*s.*	*d.*
Thomas Preſton's Half is - - 94	0	0	
My Half is - - - - 94	0	0	
188	0	0	
Paid Freight, Duty, and other Charges on the above Wine - - - - - - -	300	—	—

DUBLIN, 24th. *April* 1770.

	£.	s.	d.
Ben. Bewley has furnished an Acc^{t}. Tea, which he receiv'd from *Michael Clancy* of *London*, $\frac{1}{3}$ for Acc^{t}. said *Bewley*, and $\frac{2}{3}$ for mine; The Cost and Charges, in *London*, amounting to 270*l. Eng.* my $\frac{2}{3}$ is 180*l.* at 10$\frac{1}{2}$ *per Cent*, is *Irish* - - - - - £198 18 0			
In Return thereof, I have (at said *Bewley*'s Requeſt) drawn on *Lewis Leſtock London*, Favour said *Clancy*, a Bill of 270 *l. Engliſh*, to be carried by said *Leſtock* to my Account, Value in Account with said *Bewley*; Ex^{a}. at D^{o}. - - - - - -	298	7	—
27th.			
Sold *Richard Homan*, for Acc^{t}. Co. 2, *viz.*			
l. s. d.			
2 Hhds. Burgundy Wine at 24*l. per* 48 0 0			
2 Tun Claret at 46*l. per* - - - 92 0 0	140	—	—
Receiv'd in Payment,			
l. s. d.			
Said *Homan*, on *Digby* and Co. payable 1 *May*, for - - - 80 0 0			
Caſh, for Balance - - - - - 60 0 0			
140 0 0			
29th.			
Receiv'd from *Thomas Hall*, the 2 following Bills, *viz.*			
l. s. d.			
Edward Hall of *Cadiz*, on me to ſaid *Hall* of *Dublin*, for Bal^{a}. of our Acc^{t}. Co. 2, 790 Dollars, Ex^{a}. at 4*s. per* Dollar - - 158 0 0			
D^{o}. on me to D^{o}. for Balance of his Account - - - - - 133 6 11$\frac{3}{4}$	291	6	11$\frac{3}{4}$
For which deliver'd ſaid *Hall*, the 3 following Notes, allowing him Diſc^{t}. at 6 *per Cent*, *viz.*			
l. s. d.			
John Johnſon's Note pay^{e}. 1 *May* 50*l.* 50 0 0			
D^{o}. - - - - - - - 1 *June* 50*l.* 49 14 9			
D^{o}. - - - - - - - 1 *July* 42*l.* 10*s.* 42 1 2$\frac{1}{2}$			
My Draft on *Thomas Preſton* for Bal^{a}. 149 11 0$\frac{1}{4}$			
291 6 11$\frac{3}{4}$			

DUBLIN, 30th. *April* 1770.	£.	s.	d.
Receiv'd from Sundries this Month, *per* Cash-Book	165	—	—
Paid Sundries this Month, *per* Cash-Book - -	585	11	3
1st. *May*			
Receiv'd from *Digby* and Co. in Payment of the following Bills, formerly accepted, *viz.*			
l. s. d.			
The First, receiv'd the 13th. Ult°. from *Christopher Kingston*, for 70 0 0			
The Second, receiv'd from *Richard Homan*, for - - - - - 80 0 0			
	150	—	—
3d.			
Receiv'd from *Richard Ruby*, in full for Sugar in Co. 2, sold him the 26th. *January* - - - - - -	77	13	—
6th.			
Receiv'd from *Abel Archer* of *Nantz*, Sales of 14 Hhds. Tallow, shipp'd 30th. *March*, for Acct. Co. 4, each ⅓, the Nt. Proceeds amounting to 4500 *Livres Tournois*, my ⅓ is 1500 *Livres Tourn.* Exa. at 12½*d. per*	78	2	6
Receiv'd *per* the *Bonadventure*, *Joseph Millar* Master, from D°. *Archer*, 30 Pieces narrow Modes containing 2580 Aunes, to sell for Acct. Co. 4, the Cost and Charges there being 4200 *Liv. Tourn.* of which my ⅓ is 1400 *Liv. Tourn.* at 12½*d. per* is - - -	72	18	4
7th.			
Paid Duty and other Charges, on said Modes -	12	—	—
10th.			
Receiv'd from *Lewis Lestock* of *London*, the 2 following Invoices of Wares shipp'd in the *George* of *London*, Captain *Evans* Master, for *Nantz*, to the Address of *Abel Archer* of said Place, *viz.*			
20 Tun Lead, for Account Co. 2, the Cost, *&c.* being 180*l. English*,			
l. s. d.			
Of which my ⅓ is 90*l. English*, at 10½ *per Cent*, is - - - - - 99 9 0			
Thomas Preston's Half is - - - - 99 9 0	198	18	—
Another of 40 Pieces Serge, for Acct. Co. 4, the Cost being 246*l. English*, of which my ⅓ is 82*l.* Exa. at D°. - - - - - - - -	90	12	—

DUBLIN, 14th. *May* 1770.

				£.	s.	d.
Receiv'd from *John Archer* of *Kilkenny*, for the following ſold him						
	l.	*s.*	*d.*			
1 Puncheon Rum, in Co. 2, containing 110 Gallons, at 4*s. per*	22	0	0			
1 Hhd. Burgundy Wine in D°. Co. at	24	0	0			
1 Hhd. Barbadoes Sugar N^t. 10C. at 28*s. per*, in D°. Co. - -	14	0	0			
5 Pieces Mode, in Co. 4, containing 430 Aunes at 2*s. per* - -	43	0	0			
				103	—	—
18th.						
Receiv'd certain Advice, that the *George* of *London*, Capt. *Evans* is loſt, in her Way from *London* to *Nantz*; my Loſs thereby is, *viz.*						
	l.	*s.*	*d.*			
½ of 20 Tun Lead, ſhipp'd for Co. 2,	99	9	0			
⅓ of 40 Pcs. Serge, ſhipp'd for Co. 4,	90	12	2			
				190	1	2
21ſt.						
Receiv'd from *Abel Archer* of *Nantz*, an Invoice of 20 ſmall Pieces Brocade, q^t. 50 Aunes, ſhipp'd in the *Sailwell*, *Thomas Johnſon* Maſter, for *London*, to the Addreſs of *Lewis Leſtock*, to ſell for Acc^t. Co. 4, the Coſt, *&c.* being 3600 *Liv. Tourn.* my ⅓ is 1200 *Liv. Tourn.* at 12¼*d. per*, is - - - - -				61	5	—
Alſo, by the ſame Poſt, receiv'd from ſaid *Leſtock*, Sales of ſaid Brocade, the N^t. Proceeds amounting to 189*l. Engliſh*, of which my ⅓ is 63*l. Engliſh*, at 10¾ *per Cent*, - - - - - - - - -				69	10	8¼
23d.						
Sold to *John Bird*, at 6 Months, 14 Pieces narrow Modes, of Co. 4, containing 860 Aunes at 2*s.* 2*d. per*				93	3	4
28th.						
Receiv'd from *John Bird.* for the narrow Modes, of Co. 4, ſold him Yeſterday, at 6 Months, with liberty to diſcount the Debt when he thought proper,						
	l.	*s.*	*d*			
Diſc^t. allow'd him for 6 M°s at 6 *per C.*	2	15	10			
Caſh for the Balance - - - - -	90	7	6			
				93	3	4
Remitted *Loſtus* and Co. of *Paris*, on our Acc^t. of Ex^s. in Co. *Thomas Preſton*'s Bill on *Peter Lanotte*, to ſaid *Loſtus* and Co. at Us^s. for 4000 *Livres Tourn.* Value in Acc^t. with ſaid *Preſton*, at 12¼*d. per* - -				204	3	4

DUBLIN, 30th. *May* 1770.	£.	s.	d.
Taken to the Acc^t. of Co. 2, each Half, the Remainder of the Modes in Co. 4, *viz.*			
15 Pieces containing 1290 Aunes, at 2*s. per*	129	—	—
l. s. d.			
Thomas Preſton's Half is - - - - 64 10 0			
My Half is - - - - - - - - 64 10 0			
129 0 0			
31ſt.			
Cloſed the Acc^t. of narrow Modes, in Co. 4, each ⅓, and ſent each Partner an Acc^t. Sales, *viz.*			
l. s. d.			
My Commiſſion at 2½ *per Cent*, on 265*l.* 3*s.* 4*d.* the Total Sales, 6 12 7			
After Charges (not poſted till now) 14 11			
Lewis Leſlock's ⅓ of N^t. Proceeds [243*l.*] is - - - - - - - 81 0 0			
Abel Archer's ⅓ of the ſame, - - 81 0 0			
My ⅓ of the N^t. Gain is - - - - 8 1 8	177	9	2
Receiv'd from Sundries this Month, *per* Caſh-Book	421	—	6
Paid Sundries this Month, *per* Caſh-Book - -	12	14	11
1ſt. *June*			
Remitted *Lewis Leſlock* of *London*, Acc^t. Co. 2, *George Uſher*'s Bill on *Michael Clancy*, my Favour, at Us^o. 113*l.* 2*s.* 5½*d. Eng.* Ex^a. at 10½ *per Cent*, is *Iriſh* 125*l.* for which deliver'd ſaid *Uſher*, my Bill on *Loftus* and Co. of *Paris*, on our Acc^t. of Ex^a. in Co. his Favour, at Us^o. 2400 *Liv. Tourn.* at 12½*d. per Livre*	125	—	—
4th.			
Settled Accounts with *Joſeph Millar* Maſter of the Ship *Bonadventure*, and receiv'd from him my Share of the Balance of his Account of Freight, and diſburſements, ſince *December* laſt - - - - - - -	45	—	—

DUBLIN, 7th. *June* 1770.

	£.	s.	d.
Furnish'd *Peter Lacherre* of *Rouen*, Abstract of his Acc^{t}. Balance due to me thereon being 188*l.* 15*s.* 7*d.* clos'd by the following			
l. s. d.			
Balance due to said *Lacherre*, Acc^{t}. Co. 2, 600 *Livres* at 12*d. per* — 30 0 0			
Remitted *Lewis Leslock* of *London*, my Acc^{t}. my Bill on himself at sight, Acc^{t}. said *Lacherre*, pursuant to his Letter of 31st. Ult^{o}. 143*l.* 13*s.* 10*d. Eng.* Exchange at 10½ *per Cent* - - - - - — 158 15 7			
	188	15	7.
10th.			
Receiv'd from *Anthony Arthur* and Co. my proportion of Profit and part Stock in said Co. having admitted *Daniel Davis* as Partner, and our Capital to remain as at first 10000*l. viz.*			
l. s. d.			
⅓ of 400*l.* the N^{t}. Gain by Trade - 100 0 0			
¼ of 2000*l.* paid in by said *Davis* - 500 0 0			
	600	—	—
11th.			
Receiv'd from *Ben. Bewley*, for Balance of his Acc^{t}. *per* Abstract furnish'd him this day 164*l.* 9*s. viz.*			
l. s. d.			
3 Chests Green Tea, and 3 D^{o}. Bohea, ⅓ his Acc^{t}. and ⅔ mine, deliver'd me by said *Bewley*, Am^{t}. 306*l* his ⅓ being - - — 102 0 0			
Cash for the Remainder - - - - 62 9 0			
	164	9	—
Debit Tea to Adventure in Co. with *Ben. Bewley* 306*l.* for 3 Chests Green and 3 D^{o}. Bohea, belonging to said *Bewley* and me, taken out of his hands on my proper Acc^{t}. N°. 200 lb. Valued to - - - - -	306	—	—
14th.			
David Denham Master of the Ship *Providence*, has brought in his Account of Freights, Wage, Disbursements, *&c.* by the Balance thereof there appears due to him 60*l.* my ½ whereof I have paid him, being - - - - - - - - -	30	—	—

DUBLIN, 18th. *June* 1770.				£.	s.	d.
Furnish'd *Lewis Lestock* of *London*, Abstract of his Acc^t. Balance to me thereon, being 212*l.* 15*s.* 10¼*d.* closed by the following Articles, pursuant to his Letter of 12th Instant, *viz.*						
	l.	*s.*	*d.*			
Balance due to him on Acc^t. Co. 2, 66*l.* 17*s.* 6¾*d Eng.* Ex^a. at 11 *per Cent* - - - - - -	74	4	8½			
Order'd me to Debit him in my Acc^t. 124*l.* 16*s.* 6½*d. Eng.* and to Credit him for the same in his Acc^t. Ex^a. at 11 *per Cent*	138	11	1¾			
				212	15	10¼
21st.						
Remitted *Abel Archer* of *Nantz*, my Bill on *Loftus* and Co. of *Paris*, on our Acc^t. of Ex^a. in Co, at Us^a. his Favour, 3774 *Liv.* 3 *sols.* 6 *den. Tourn.* at 12¼*d. per Livre*, for Balance of the following						
	l.	*s.*	*d.*			
Due to said *Archer* on his Acc^t. 754 *Liv.* 3 *sols.* 6 *den.* at 12¼*d. per*	38	9	10¾			
Due to D^o. on my Acc^t. 3020 *Livres*, at D^o. - - - -	154	2	11			
				192	12	9¾
23d.						
Receiv'd from *Richard Ruby*, for the following sold him						
	l.	*s.*	*d.*			
6 Hhds. Claret Co. 2, at 45*l. per* Tun	67	10	0			
2 Bags Hops N^t. 7*C.* in D^o. Co. at 6*l. per C.* - - - - - -	42	0	0			
				109	10	—
26th.						
Furnish'd *Loftus* and Co. of *Paris*, Abstract of our Acc^t. of Ex^a. in Co. Balance due to me thereon, carried to the Debit of their Acc^t. being 1933 *Livres* 16 *sols.* 6 *den.* Ex^a. at 12½*d. per* - - - - - - -				100	14	5
Debit *Loftus* and Co. our Acc^t. of Ex^a. in Co. to Sundries 16*l.* 13*s.* 10¾*d.*						
	l.	*s.*	*d.*			
To said *Loftus* and Co. their Acc^t. for their ½ N^t. Profit on the Ex^a.	8	6	11½			
To Profit and Loss for my ½ of D^o.	8	6	11¼			
				16	13	10¾

DUBLIN, 28th. *June* 1770.				£.	s.	d.
Divided between *Thomas Preſton* and me, the Remainder of our Rum ;						
	l.	*s.*	*d.*			
Said *Preſton* has carried home 7 Puncheons containing 740 Gallons, at 3*s.* 9*d. per*, is - -	138	15	0			
I have taken to my Acct. 7 D°. qt. 730 Galls. at 3*s.* 9*d. per* -	136	17	6			
				275	12	6
Leakage on the whole Cargo 70 Gallons.						
30th.						
Cloſed ſuch Accounts with Co. 2, as are already finiſh'd, Claret, Hops and Rum in D°. Company						
	l.	*s.*	*d.*			
The Total of the Sales amounting to	999	10	6			
	l.	*s.*	*d.*			
Thomas Preſton's Half is - - -	499	15	3			
My Half of the Nt. Gain is - -	77	6	9			
				577	2	—
The following Articles to be carried at once to ſaid *Preſton*'s Account proper, and to Profit and Loſs, *viz.*						
	l.	*s.*	*d*			
My Commiſſion on 723 *l.* 18*s.* [the Total of the Sales of the Claret, Hops, and 4 Punchs. Rum, in Co. 2] at 2½ *per Cent*	18	1	11¼			
Due to me, for Cellarage of D°. Wares - - - - - -	15	0	0			
Petty Charges paid on D°. (too troubleſome to be divided on each particular Account) -	2	0	0			
Loſt by Exchange, on the Account of *Lewis Leſtock*, for Company 2 - - - - -		6	8¼			
				35	8	7¼
	l.	*s.*	*d.*			
Thomas Preſton's Half is - - -	17	14	3¾			
My Half is - - - - - - - -	17	14	3¾			
	35	8	7½			

DUBLIN, 30th, *June* 1770.	£.	s.	d.
Laid out theſe 6 Months, *per* Book of Charges, *viz.*			
Ware-Houſe Rents, and other Charges of Merchandize - *l.* 25 0 0			
Houſe Rent, and Houſe Expences - 90 0 0			
Pocket Expences and Apparel - - 40 0 0			
	155	—	—
Receiv'd from Sundries this Month, *per* Caſh-Book	816	19	—
Paid Sundries this Month, *per* Caſh-Book - -	187	—	—

END of the *Third* WASTE-BOOK.

JOURNAL

JOURNAL

Nº III.

DUBLIN, 1st. *January* 1770.

					£.	s.	d.
	SUNDRIES Dr. to STOCK	£5766	4	8½			
	For the Total of my Effects active, *viz.*						
		l.	*s.*	*d.*			
.1	Cash, remaining in my Hands, *per* Leger B	875	12	00¾			
	——— Receiv'd from my Father, this Day	2000	00	00			
.1	Claret, for 4 Tun 2 Hhds. worth	135	00	00			
.1	Wares from Leghorn, for 50 Ch. Wine 50 Dº. Oil on the Dr. Side	205	00	00			
.2	Sugar, for 10 Tun Barbadoes, 14 *C.* Single refin'd, 14 *C.* Double Dº. on the Dr. Side	349	00	00			
.2	Bills and Notes, for *Ch. Carleton*'s Note, payª. 1 *Feb.* for 50*l.* discounted at 6 *per Cent*	49	10	00			
	——— *John Clark*'s, payable 10 Instᵗ. for 30*l.* discounted at Dº.	29	14	7			
.2	Bonds, for *Henry Harding*'s, at Interest since 25 *September*	500	00	00			
.2	Ship *Bonadventure*, for ¾ of her worth	300	00	00			
.3	Ship *Providence*, for ½ of her worth	275	00	00			
.3	*Swift* and Co. for Balance due to me *per* Leger B	336	10	00			
.3	*Lewis Leflock* of *London* his Acct. for Balance due to me *per* Leger B	224	19	2¾			
.3	*Peter Lacherre* of *Rouen* his Acct. for Balance due to me *per* Leger B	188	15	7			
.3	*Eben Pike* of *Cork* his Acct. for Balance thereof	14	1	4			
.3	*James Pearson Barbadoes*, his Account, Rum for the Dr. Side of Dº. Acct. 2200 Gallons	220	00	00			
.4	*Benjamin Bewley*, due me, *per* Leger B	63	2	00			
.1					5766	4	8½

DUBLIN, 1ft. *January* 1770.

					£.	s.	d.
.1	Stock Dr. to Sundries - - - -	£420	5	11½			
	For the Total of my Debts paſſive, *viz.*						
		l.	*s.*	*d.*			
.4	To *Abel Archer* of *Nantz* his Acc^t. for Balance due to him - - - -	26	6	6¾			
.4	To *Loftus* and Co. of *Paris* their Acc^t. for Balance due to them - -	28	15	5			
.4	To *Edward Hall* of *Cadiz* his Acc^t. for Balance due to him - - -	133	6	11¾			
.1	To Wares from *Leghorn*, for the Total of the Sales of the Cr. Side, which is 24 Cheſts Florence Wine, and 17 D°. Oil - - - - -	110	9	00			
.2	To Sugar, for the Total of the Sales of the Cr. Side, which is 29½ *Cwt.* Barbadoes, 2 *Cwt.* Single refin'd, and 4 *Cwt.* Double D°. - -	77	16	00			
.3	To *James Pearſon* his Account Rum, for the Total of the Cr. Side, which is 218 Gallons - - -	43	12	00			
					420	5	11½
	2d.						
.5	Adventure in Company with *Ben. Bewley* Dr. to *Ben. Bewley* - - - - - -	£76	0	0			
.4	Having agreed to trade together with ſaid *Bewley*, ⅓ for his Account, and ⅔ for mine, the Affairs to be under his Management and Care; He has bought for our Account, a Cargo of Oranges, Lemons, and Olives, juſt arrived from *Cadiz*, the whole Coſt and Charges thereof, as *per* his Account, is 114*l.* my ⅔ is - - - - - -				76	—	—
	4th.						
.5	*Loftus* and Company *Paris*, our Account of Exchange in Co. Dr. to Caſh - - - -	£125	0	0			
.1	For *William Warren*'s Bill of 2500 *Liv. Tourn.* on *Peter Lamotte*, payable at 3 Days Sight, to their Order, Value paid ſaid *Warren*, at 12*d. per Livre*, (remitted, in Purſuance of a mutual Agreement, between them and me, to carry on an Account of Exchange in Company, with equal Gain and Loſs,) - - - - - - - -				125	—	—

DUBLIN, 5th, *January* 1770.

Sundries Dr. to Wares from *Leghorn* £128 12 0

Deliver'd *Ben. Bewley*, to sell, $\frac{1}{3}$ for his Acc^{t}. and $\frac{2}{3}$ for mine, the Remainder of said Wares, *viz.*

	l.	*s.*	*d.*
26 Chests Florence Wine at 38*s. per* -	49	8	0
33 D°. Florence Oil at 48*s. per* - -	79	4	0
	128	12	—
.4 *Ben. Bewley*, for his $\frac{1}{3}$ - - - - -	42	17	4
.5 Adv. in Co. with *Ben. Bewley*, for my $\frac{2}{3}$	85	14	8
.1	128	12	0

7th.

.5 Claret in Co. with *T. Preston* Dr. to Claret £144 0 0

.1 He and I enter into Partnership, our Concerns to be equal, and the Affairs to be managed by me: We have put in, as follows, *viz.*

I take to the Acc^{t}. of D°. and me, the Remainder of my Claret, *viz.* 4 Tun 2 Hhds. at 32*l. per* Tun 144 — —

	l.	*s.*	*d.*
Said *Preston* puts in as much, at the same Rate - - - -	144	0	0

10th.

.5 Adventure in Company with *Benjamin Bewley* Dr.
.4 to Sundries - - - - - - £70 0 0

For my $\frac{3}{4}$ Cost and Charges of 65 Tubs Butter, shipp'd by him on Board the *William* and *Mary*, *Thomas Tobin* Master, for *Rouen*, on our Acc^{t}. and risque, amounting *per* Invoice to 105*l.* and for my $\frac{2}{3}$ thereof, deliver'd said *Bewley* the following

	l.	*s.*	*d.*
.2 To Bills and Notes, for *John Clark*'s Note my favour, due this day - -	30	0	0
.4 To *Ben. Bewley*, for my Rec^{t}. to him in full for Bal^{a}. due to me on his Acc^{t}.	29	19	4
.1 To Cash, paid the Remainder - - -	10	0	8
		70	— —

11th.

.6 Adv. in Co. with *Anthony Arthur*, *Ben. Butler*, and
.1 *Constantine Cooper* Dr. to Cash - - - £2500 0 0

Paid my $\frac{1}{4}$ of 10000*l.* being the joint Stock in said Company, as *per* Articles of Partnership - - 2500 — —

DUBLIN, 12th, *January* 1770.

		£.	s.	d.
	Sundries Dr. to Sugar - - - - - £300 6 0			
	For the Remainder of my Sugar, put in Company with *Thomas Preſton, viz.*			
		l. *s.* *d.*		
	17 Hhds. Barbadoes Sugar, Neat 170½ *C.* at 24*s. per* - - - 204 12 0			
	12 *C.* Single refin'd Loaf D°. at 3*l.* 12*s. per* - - - - - 43 4 0			
	10 *C.* Double refin'd D°. at 5*l.* 5*s.* 52 10 0			
	300 6 0			
	With 40 *C.* Double refin'd Loaf d°. at 5 *l.* 5 *s. per C.* put in by ſaid *Preſton* - - - - - - - 210 0 0			
	510 6 0			
		l. *s.* *d.*		
6	Sugar in Co. 2, for my Half - - - 255 3 0			
1	Caſh, receiv'd from ſaid *Preſton*, to make up his Share - - - - - 45 3 0			
2		300	6	—
	14th.			
6	Hops in Co. 2 Dr. to *Thomas Preſton* - £105 0 0			
7	For my ½ of 12 Bags, which he has deliver'd me, to ſell for his Account and mine, N°. 42 *C.* at 5*l.* *per C.* amounts to 210*l.* - - - -	105	—	—
	17th.			
1	Caſh Dr. to Claret in Co. 2 - - - £40 0 0			
5	Received from *Richard Pike*, for 1 Tun, Account *Thomas Preſton* and me, at - - - -	40	—	—
	19th.			
5	Adventure in Company with *Ben. Bewley* Dr. to			
—	*Swift* and Company - - - - - £160 0 0			
3				
	Accepted, to make good in Acc°. to ſaid *Swift* and Company, the Draft of ſaid *Bewley*, in their Fav. for my ⅔ of 240*l.* the Coſt and Charges of 200 Pieces Linen Cloth, bought and ſhipp'd by ſaid *Bewley*, to *London*, for his Acc°. and mine - -	160	—	—

DUBLIN, 23d. *January* 1770.

		£.	s.	d.
	Sundries Dr. to Sundries - - - - £151 14 0			
	For 10 Hhds. Tallow, bo^t. and ſhipp'd in the *Ann* and *Mary*, *Ambroſe Sutton* Maſter, for *Rochelle*, to Addreſs of *James White*, for Acc^t. *Thomas Preſton* and me, each ½,			
	l. s. d.			
.7	Said *Preſton*, for his Half - - - - - 75 17 0			
.7	Voyage to *Rochelle*. in Co. 2, *per* the above Ship, for my Half - - - - 75 17 0			
	151 14 0			
	l. s. d.			
.1	To Caſh, paid *W. Ford* for ſaid Tallow, N^t. 5 Tun, at 28*l. per* Tun - - 140 0 0			
	——— Duty, and other Charges - - 8 0 0			
.8	To Commiſſion, for my Proviſion at 2½ *per C.* 3 14 0			
		151	14	—
	26th.			
.7	*Richard Ruby* Dr. to Sugar Co. 2 - £77 13 0			
.6	Sold him the following, at 3 Months,			
	l. s. d.			
	1 Hhd. Barbadoes Sugar N^t. 9 *C.* 3 *qrs.* at 28*s. per* - - - - - 13 13 0			
	1 Puncheon Double refin'd Loaf N^t. 8 *C.* at 6*l. per C.* - - 48 0 0			
	4 *C.* Single refin'd D^o. at 4*l. per* - 16 0 0			
		77	13	—
	29th.			
.1	Caſh Dr. to *Loftus* and Co. of *Paris* our Acc^t. of			
—	Exchange in Company - - - - - £200 0 0			
.5	Received from *Auguſtine Clark*, for *John Morreau*'s Bill on him 6 inſt. at Us^a. Remitted me by ſaid *Loftus* and Co. 3840 *Livres Tournois*, Ex^a. at 12½*d. per L.*	200	—	—
	31ſt.			
.1	Caſh Dr. to Sundries - - - - - £285 3 0			
	Received this Month, *per* Caſh Book - - - -	285	3	—
—	Sundries Dr. to Caſh - - - - - £2783 0 8			
.1	Paid this Month, *per* Caſh-Book - - - - -	2783	—	8

DUBLIN, 1ſt, *February* 1770.

		£.	s.	d.
. 1	Caſh Dr. to Adv. in Co. with *Ben. Bewley* £84 0 0			
. 5	Receiv'd from him for my $\frac{2}{3}$ Nt. Proceeds of Oranges, Lemons and Olives, amounting *per* Sales to -	84	—	—
	3d.			
	Sundries Dr. to *Jas. Pearſon* his Acct. Rum £346 17 0			
		l.	*s.*	*d.*
. 7	*Thomas Preſton*, for his Half - - -	173	8	6
. 8	Rum in Company 2, for my Half - -	173	8	6
. 3		346	17	0
	Being the Remainder of ſaid *Pearſon*'s Rum, *viz.*			
	18 Puncheons qt. 1982 Galls. at 3*s.* 6*d. per* Gall.	346	17	—
. 3	*James Pearſon* his Account Rum Dr. to Sundries - - - - - - - £170 9 0			
	Having cloſed ſaid Account, and ſent him an Acct. Sales, *v.z.*			
		l.	*s.*	*d.*
	The Total of the Sales being - -	390	9	0
	The Charges (already poſted) are -	220	0	0
	Cloſing of the Account	170	9	0
		l.	*s.*	*d.*
. 8	To Commiſſion, for my Proviſion on the Total Sales, at 2½ *per Cent* - -	9	15	2
. 1	To Caſh, for After-Charges (not poſted till now) - - - -	2	13	10
. 1	To D°. for Coſt of 170 Barrels Beef, and Charges - - - -	154	3	0
. 8	To Commiſſion, for my Proviſion thereon	3	17	0
			170	9 —
	In Return of the Nt. Proceeds of the Rum, I have ſhipped ſaid Beef, in the Fortune of *Briſtol*, *Adam Bray* Maſter, for *Barbadoes*, to the Addreſs and Riſk of ſaid *Pearſon*,			

DUBLIN, 5th. *February* 1770.

		£.	s.	d.
	Sundries Dr. to Sundries - - - - £185 0 0			
	For the following, shipp'd in the *Ann* and *Mary*, *Ambrose Sutton* Master, for *Nantz*, to the Address of *Abel Archer*, there, to sell for Account Co. 2,			
	l. s. d.			
.7	*Thomas Preston*, for his Half - - - - 92 10 00			
.8	Voy. to *Nantz*, *per* said Ship, for my Half 92 10 00			
	185 00 00			
.7	To *Thomas Preston*, for 100 Tubs Butter, put in by him, - - - - 130 0 0			
.2	To Bills and Notes, for *Charles Carleton*'s Note, paid him for 2000 lb. Tann'd Leather, just bo[t]. - - - 50 0 0			
.1	To Cash, paid Duty, &c. at Shipping - 5 0 0			
		185	—	—
	6th.			
.7	*Thomas Preston* Dr. to Hops in Co. 2 - £42 0 0			
.6	For 2 Bags, sold *Dav. Donovan*, N[r]. 7 *C.* at 6*l.* *per* for which he has given me a Draft on said *Preston*, who has accepted it, to make good in Account -	42	—	—
	9th.			
.4	*Ben. Bewley* Dr. to Adv. in Co. with him £94 0 0			
.6	He having furnish'd me with an Account Sales of our Florence Wine and Oil, the N[r]. Proceeds amounting to 121*l.* for my $\frac{2}{3}$ whereof, he has given me Credit in Account, being - - - -	94	—	—
	11th.			
	Sundries Dr. to Sundries - - - - £205 0 0			
	For Am[t]. Invoice of the following goods, shipp'd on the *Hopeful* Galley, Cap[t]. *Quarrel*, for *Cadiz*, Address'd to *Edward Hall*, for Acc[t]. and Risque of Co. 2, *viz.*			
	l. s. d.			
.1	Cash receiv'd from *Thomas Preston*, for his Half - - - - - 102 10 00			
.8	Voy. to *Cadiz*, *per* said ship, for my Half 102 10 00			
	205 00 00			
.1	To Cash, for 210*C.* Hides amounting to 182 4 6			
.1	To D°. paid Duty and Fees of Entry, &c. 17 15 6			
.8	To Commission Acc[t]. for my Commission at 2½ *per Cent* - - 5 0 0			
		205	—	—

DUBLIN, 14th, *February* 1770.

		£.	s.	d.
.9 — .9	Tea in Company 4 Dr. to *Lewis Leſtock London* my Account - - - - - - - £92 8 0			
	Having receiv'd *per* the *Mermaid*, *Richard Rich* Maſter, from *London*, 2 Chefts Green Tea, and 3 D°. Bohea each weighing N^t 200 ℔. conſign'd to me by ſaid *Leſtock*, to ſell for his Acc^t. *Abel Archer*'s of *Nantz*, and mine, each ½, In Purſuance of an Agreement made to trade in Partnerſhip, each to be equally concerned, and to account for the Reſt, as Occaſion ſhall require :			
	The Coſt and Charges, amounting *per* Invoice to 252*l. Eng.* my ⅓ 84*l.* Ex^a. at 10 *per Cent* -	92	8	—
	15th.			
.9	Tea in Company 4 Dr. to Caſh - - £60 0 0			
.1 —	Paid Duty, and Freight, *&c.* of 2 Chefts Green Tea and 3 D°. Bohea, *per* the *Mermaid*, from *London*	60	—	—
	18th.			
	Sundries Dr. to Sundries in Co. 2 - £205 7 0			
	For the following, Sold *Matthew Morden*,	*l.*	*s.*	*d.*
.7	*Thomas Preſton*, for ſaid *Morden*'s Bill, on him, accepted, to make good in Account, for one Half - -	102	13	6
.1 —	Caſh, for the other Half - -	102	13	6
		205	7	0
		l.	*s.*	*d.*
.5	To Claret, for 2 Tun at 40*l. per* Tun -	80	0	0
.6	To Hops, for 3 Bags N^t. 10½ *C.* at 6*l. per C.* - - - - - -	63	0	0
.6	To Sugar, for 1 Hhd. Barbadoes N^t. 10 *C.* 1 *qr.* at 28*s. per* - -	14	7	0
.	1 Puncheon Double refined N^t. 8 *C.* at 6*l. per* - - -	48	0	0
			205	7 —

	DUBLIN, 21st. February 1770.				£.	s.	d.
	Sundries Dr. to Sundries - - -	£191	13	6			
	For 200 Barrels Beef, bought of *Edward Harvey*, for Acct. Co. 2, at 17*s.* 6*d.* *per* Barrel, which I have shipp'd in the *Rover*, *Thomas Trusty* Master, for *Rouen*, to the Address of *Peter Lacherre*, to sell for Account of said Company, is 175*l.*						
		l.	*s.*	*d.*			
.7	*Thomas Preston*, for his Half - - - -	95	16	9			
.9	Voyage to *Rouen*, *per* said Ship, in Co. 2, for my Half - - -	95	16	9			
		191	13	6			
		l.	*s.*	*d.*			
.1	To Cash, paid in Part, to said *Harvey* -	73	8	8			
.3	To *Eben Pike Cork*, his Account, for my Bill on him - - - -	14	1	4			
.7	To *Thomas Preston*, for my Bill on him, for his Half Cost said Beef, - -	87	10	0			
		175	0	0			
.1	To Cash, paid Duty, and other Charges	12	0	0			
.8	To Commission, for my Provision, at 2½ *per Cent* - - - -	4	13	6			
					191	13	6
	25th.						
.5	*Loftus* and Company of *Paris* our Account of Exa. in Company Dr. to Sundries - - - -	£102	1	8			
	For *John Connor's* Draft on *Peter Lamotte*, to said *Loftus* and Co. Remitted them 2000 *Livres Tournois*, Exchange at 12¼*d.* *per Livre* - - -				102	1	8
		l.	*s.*	*d.*			
.9	To Tea in Co. 4, for 1 Chest Green delivered said *Connor*, Neat 200 lb. at 7*s.* *per* lb. - - -	70	0	0			
.1	To Cash, paid him the Balance - - -	32	1	8			
		102	1	8			

DUBLIN, 27th, *February* 1770.

Sundries Dr. to Sundries - - - - £283 7 0

For 170 Score Linen Cloth, bought of *Anthony Armstrong*, at 32*s. per* Score; which I have ship'd in the *Mermaid*, *Richard Rich* Master, for *London*, to Address of *Lewis Lestock*, to sell for Account Co. 4, 272*l.*

		l.	*s.*	*d.*
.3	*Lewis Lestock London*, his Acc^{t}. for his $\frac{1}{3}$	94	9	0
.4	*Abel Archer Nantz*, his Acc^{t}. for his $\frac{1}{3}$ -	94	9	0
.9	Voyage to *London*, *per* said Ship, for my $\frac{1}{3}$	94	9	0
		283	7	0

		l.	*s.*	*d.*
.5	To Claret in Co. 2, for 2 Tun at 41*l. per* Tun, sold said *Armstrong* - -	82	0	0
.6	To Hops in d°. for 4 Bags N^{t}. 14 *C.* at 6*l. per* - - - - -	84	0	0
.8	To Rum in d°. for 2 Puncheons containing 222 Gallons at 4*s. per* -	44	8	0
.6	To Sugar in d°. for 1 Puncheon single refin'd N^{t}. 8 *C.* at 4*l.* 4*s. per* - -	33	12	0
	2 Hhds. Barbadoes N^{t}. 20 *C.* at 28*s. per* - - - - -	28	0	0
		272	0	0
.1	To Cash, for Charges till on Board -	4	8	9½
.8	To Commission, for my Provision, at 2½ *per Cent* - - - - -	6	18	2½
				283 7 —

28th.

.4 *Ben. Bewly* Dr. to Adventure in Company with
— said *Bewley* - - - - - £76 0 0
.5

For my $\frac{2}{3}$ N^{t}. Proceeds of 65 Tubs Butter, ship'd by him the 10th ult°. on the *William* and *Mary*, Capt. *Tobin*, for *Rouen*, amounting *per* Sales to 2280 *Livres*, Ex^{r}. at 12*d. per Livre*, 114*l.* my $\frac{2}{3}$ thereof 76 — —

.1 Cash Dr. to Sundries - - - £186 13 6
—

Receiv'd this Month, *per* Cash-Book - - 186 13 6

— Sundries Dr. to Cash - - £441 5 11½
.1

Paid this Month, *per* Cash-Book - - - 441 5 11

	DUBLIN, 2d. *March* 1770.			£.	s.	d.
	Sundries Dr. to *Swift* and Co. - -	£155 2 0				
	For *Lewis Leflock* of *London*'s, Draft on me to said *Swift* and Co. 26th Ult°. at Sight, Value in Acc^t. with them for the same, being said *Leflock*s reimburse for the following, *viz.*					
		l.	*s.* *d.*			
.5	*Loftus* and Co. of *Paris* our Account of Ex^a in Company, for theirs on him to *Adair* and *Jackson*, at Sight for 1000 △, at 33*d. per* △, 137*l.* 10*s. English*, Exchange at 10 *per Cent* - - - - -	151	5 0			
.7	*Thomas Preston* for his ½ coft of 205*l.* Insur'd on Hides, *per* the *Hopeful* Galley, for *Cadiz*, 1*l.* 15*s. English*, Ex^a. at 10 *per Cent* - -	1	18 6			
.8	Voyage to *Cadiz per* said Ship, for my					
—	½ Coft of said Insurance, 1*l.* 15*s.*	1	18 6			
.3	*Eng.* Ex^a. at D°. - - -					
				155	2	—
	4th.					
.1	Cash Dr. to *Loftus* and Co. of *Paris* our Account					
—	of Ex^a. in Co. - - - -	£185 0 0				
.5	For my Bill on them to *William Ford*, at Usance, for 3552 *Livres Tournois*, Ex^a. at 12½*d. per Livre* -			185	—	—
	5th.					
.5	Adventure in Company with *Ben. Bewley* Dr. to					
—	Adventure in Company with D°. - -	£180 0 0				
.5	Having receiv'd from him, Sales of our 200 Pieces Linen Cloth, shipp'd by D°. the 19 *Jan.* last for *London*; And, Invoice of Spice, receiv'd by him, in Return of N^t. Proceeds; the Am^t. of each being 270*l. Irish*, my ⅔ is - - - - - -			180	—	—

DUBLIN, 7th, *March* 1770.

		£.	s.	d.
. 1	Cash Dr. to Sundries - - - - - £170 0 0			
	Receiv'd from *William Warren*, for *James White* of *Rochelle*'s Bill on him at Sight, being said *White*'s Remittance for the N^t. Proceeds of 10 Hhds. Tallow, *per* the *Ann* and *Mary*, Account Company 2, Amounting *per* Sales to - - - -	170	—	—
	l. s. d.			
. 1	To Cash, paid *Thomas Preston* for his ½ - 85 0 0			
. 7	To Voyage to *Rochelle*, *per* the *Ann* and *Mary*, in Co. 2, for my ½ - - 85 0 0			
	170 0 0			
	10th.			
. 10	General Acc^t. of Wares Dr. to Sundries £84 0 0			
	For 6 Hhds. Tallow, bought of *William Ford*, for my Acc^t. N^r. 3 Tun at 28*l. per*, *viz.*			
	l. s. d.			
. 1	To Cash, paid in Part - - - - - 14 0 0			
. 9	To Tea in Co. 4. for 1 Cheft Bohea N^r. 200 lb deliver'd him at 7*s. per* lb 70 0 0			
		84	—	—
	12th.			
. 1	Cash Dr. to *Ben. Bewley* - - £170 0 0			
. 4	Receiv'd from him in full, for my ⅔ N^t. Proceeds of such Goods on our Acc^t. as he has already furnish'd me the Sales thereof - - - -	170	—	—
	15th.			
	Sundries Dr. to *Edward Hull Cadiz*, for Co. 2, our Account - - - - - £200 0 0			
	Having receiv'd from him an Invoice of Wares shipp'd by him, in the S^t. *Jago*, *Diego Perez* Master, for *London*, and consign'd to *Lewis Leflock*, *per* my Order, to sell for Account Co. 2, the Cost and Charges amounting to 1000 Dollars, at 4*s. per* Dollar - - - - - - - -	200	—	—
	l. s. d.			
. 7	*Thomas Preston*, for his Half - - - 100 0 0			
. 10	Voy. to *London per* said Ship, for my Half 100 0 0			
. 10	200 0 0			

DUBLIN, 18th. *March* 1770.

		£.	s.	d.
4 —	*Ben. Beatty* Dr. to Sundries in Co. 2, £65 0 0			
	Sold him at 3 Months, *viz.*			
	l. s. d.			
5	To Claret, for 2 Hhds. at 11*l. per* - - - 22 0 0			
6	To Hops, for 1 Bag N^t 3½*C.* at 6*l. per* - 21 0 0			
8	To Rum, for 1 Punch. q^r. 110 Galls. at 4*s. per* 22 0 0			
		65	—	—
	20th.			
10 —	*Abel Archer* of *Nantz*, for Company 2, our Acc^t. Dr. to Sundries - - - - - £200 0 0			
	For Neat Proceeds of 100 Tubs Butter, and 2000 ℔ Tann'd Leather, *per* the *Ann* and *Mary*, Account said Company, Amounting *per* Sales to 4000 *Liv.* at 12*d. per Livre* - - - - -	200	—	—
	l. s. d.			
7	To *Thomas Preston*, for his Half - - 100 0 0			
8	To Voyage to *Nantz per* said Ship, for my Half - - - - 100 0 0			
	200 0 0			
	23d.			
5 —	*Loftus* and Co. of *Paris* our Acc^t. of Ex^a. in Co. Dr. to *Swift* and Company - - £204 3 4			
3	For the latters Bill on the former my favour, at Us^a. remitted them for 2000 *Livres Tournois*, Value in Account with said *Swift* and Company, at 12¼*d. per Livre* - - - - - - -	204	3	4
	26th.			
1 —	Cash Dr. to Bonds - - - £515 0 0			
2	Receiv'd from *Henry Harding*, in full for Principal and Half Year's Interest, due to me by his Bond, which I have delivered up, - - - - -	515	—	—
	28th.			
10 —	Voyage from *Nantz* to *London*, *per* the *Ann* and *Mary*, in Co. 4, Dr. to *Abel Archer* my Acc^t. £93 0 0			
10	For my ⅓ Cost and Charges of 20 Pipes Brandy Shipp'd by him on said Ship, to the Address of *Lewis Leflock* of *London*, for Account and risque Company 4, amounting *per* Invoice to 5760 *Livres* my ⅓ thereof 1920 *Livres Tournois*, Exchange at 12¼*d. per Livre* - - - - -	93	—	—

DUBLIN, 30th. *March* 1770.

					£.	s.	d.
	Sundries Dr. to Sundries - - - - -		£211	3 0			
	For the following, ſhipp'd in the *Bonadventure Joſeph Millar* Maſter, for *Nantz*, to the Addreſs of *Abel Archer* to ſell for Acc^{t}. Co. 4, *viz.*						
		l.	*s.*	*d.*			
.4	Said *Archer* his Account, for his ⅘ - -	70	7	8			
.3	*Lewis Loſtock London*, his Acc^{t}. for his ⅗ -	70	7	8			
.11	Voyage to *Nantz*, *per Bonadventure*, in Company 4, for my ⅕ - - - - -	70	7	8			
		211	3	0			
.1	To Caſh, paid *Will. Ford*, for 8 Hhds. Tallow Neat 4 Tun, bought this Day, at 27*l.* 10*s.* *per* Tun - -	110	0	0			
.10	To Gen. Acc^{t}. Wares, for 6 d°. Neat 3 Tun, bo^{t}. 10 curr^{t}. for my Acc^{t}.	84	0	0			
.1	To Caſh, for Duty, and other Charges at ſhipping - - - - -	12	0	0			
.8	To Commiſſion, for my Proviſion, at 2½ *per Cent* - - - - -	5	3	0			
					211	3	—
	31ſt.						
.1	Caſh Dr. to Sundries - - - - -		£1040	0 0			
—	Received this Month, *per* Caſh Book - - - -				1040	—	—
—	Sundries Dr. to Caſh - - - - -		£221	0 0			
.1	Paid this Month, *per* Caſh-Book - - - - -				221	—	—
	2d. *April*						
.2	Bills and Notes Dr. to Tea in Co. 4,		£142	10 0			
.9	For the following ſold *John Johnſon*, for which received the Undermention'd						
		l.	*s.*	*d*			
	1 Cheſt Green Tea N°. 200 ℔ at 7*s.* *per* ℔	70	0	0			
	1 D°. Bohea - - 200 ℔ at 7*s.* 3*d.*	72	10	0			
					142	10	—
		l.	*s.*	*d.*			
	Said *Johnſon*'s Note pay^{e}. 1 *May* - -	50	0	0			
	D°. - - - - - - - 1 *June* - -	50	0	0			
	D°. - - - - - - - 1 *July* - -	42	10	0			
		142	10	0			

DUBLIN, 4th. *April* 1770.

Sundries Dr. to *Abel Archer* of *Nantz*, for Co. 2, our Account - - - - - £200 0 0

For Coft and Charges of 30 Bales Paper, and 10 Tun Anjou White Wine, fhipp'd by him on the *Catharine* of *Dublin*, Captain *Butler*, for Account Co. 2, amounting *per* Invoice to 4000 *Livres*, at 12*d per Livre* - - - - - - - - 200 — —

		l.	*s.*	*d.*
.7	*Thomas Preſton*, for his Half - - -	100	0	0
.11	Wares from *Nantz*, in ſaid Co. for my ½	100	0	0
.10		200	0	0

.11 Wares from *Nantz*, in Co. 2 Dr. to Caſh £200 0 0

.1 Paid Duty, Freight, and other Charges on D°. - 200 — —

7th.

.11 *Peter Lacherre* of *Rouen*, for Company 2, our Acc^t. — Dr. to Sundries - - - - - £220 0 0

For N^t. Proceeds of 200 Barrels Beef, *per* the *Rover* Galley, Captain *Truſty*, Acc^t. ſaid Co. amounting *per* Sales to 4400 *Livres*, Exchange at 12*d. per Livre* - - - - - - - - 220 — —

		l.	*s.*	*d.*
.7	To *Thomas Preſton*, for his ½ - - -	110	0	0
.9	To Voyage to *Rouen*, *per* the *Rover*, for my ½ - - - - -	110	0	0
		220	0	0

Sundries Dr. to *Peter Lacherre* of *Rouen*, for Co. 2, our Account - - - - - £250 0 0

For Coft and Charges of 20 Hhds. Burgundy Wine, Shipp'd by him on the *Rover* Galley, Captain *Truſty*, Account Company 2, amounting *per* Invoice to 5000 *Livres Tournois*, Exchange at 12*d. per Livre* - - - - - - - - 250 — —

		l.	*s.*	*d.*
.7	*Thomas Preſton*, for his ½ - - - -	125	0	0
.11	Burgundy Wine in Co. 2, for my ½ -	125	0	0
		250	0	0

DUBLIN, 7th, *April* 1770.

		£	s.	d.
.11	Burgundy Wine in Co. 2, Dr. to Cash £85 0 0			
.1	Paid Duty, and other Charges, on D°. - - -	85	—	—
	10th.			
	Sund. Dr. to Adv. in Co. with *Ben. Bewley* £200 0 0			
	Received from him an Account Sales of our Spice, receiv'd the 5th Ult°. from *London*, the Neat Proceeds amounting to 300 *l.* of which my ⅔ is -	200	—	—
	l. s. d.			
.1	Cash receiv'd in Part - - - - - - 100 0 0			
.4	*Ben. Bewley*, for the Rem. pay°. on Demand 100 0 0			
.5	200 0 0			
	13th.			
	Sundries Dr. to Tea in Company 4 - £75 0 0			
	For 1 Cheft Bohea, fold *Chriſtopher Kingſton*, Neat 200 lb at 7*s.* 6*d. per* lb - - - - -	75	—	—
	l. s. d.			
.2	Bills and Notes, receiv'd an accepted Bill on *Digby* and Co. pay°. 1 *May*, for 70 0 0			
.1	Cash, for the Remainder - - - - - 5 0 0			
.9	75 0 0			
	13th.			
.9	Tea in Co. 4 Dr. to Sundries - - - £205 2 0			
	Closed the Account of said Tea, and sent each Partner an Account Sales,			
	l. s. d.			
.8	To Commiſſion, for my Proviſion on 357*l.* 10*s.* the Total Sales, at 2½ *per C.* 8 18 0			
.1	To Cash, for After Charges (not poſted till now) - - - - 11 3			
.3	To *Lewis Leſtock London* his Account, for his ⅓ of the N°. Proceeds - - 96 0 0			
.4	To *Abel Archer Nantz*, his Acc°. for ⅓ d°. 96 0 0			
.13	To Profit and Loſs, for my ⅓ of N°. Gain 3 12 0			
		205	2	—

DUBLIN, 16th. *April* 1770.

		£.	s.	d.
. 3	*Swift* and Co. Dr. to *Ben. Bewley* - £100 o o			
. 4	For my Draft on him at sight, their favour, being for Balance due to me by said *Bewley*, for N^t. Proceeds of Spice on our Acc^t. Value in Acc^t. with said *Swift* and Company - - - - - - - -	100	—	—
	19th.			
. 9	*Lewis Lesiock* of *London* my Account Dr. to Sundries - - - - - - - - - £219 o 9			
	l. s. d.			
. 9	To Voyage to *London*, *per* the *Mermaid*, in Co. 4, for N^t. Proceeds of 170 Score Linen Cloth, amounting *per* Sales to 291 *l. Eng.* my $\frac{1}{3}$ 97 *l.* Ex^s. at 10$\frac{1}{2}$ *per Cent* - - - 107 6 1$\frac{1}{2}$			
. 10	To Voyage from *Nantz* to *London*, *per* the *Ann* and *Mary* in Co. 4, for N^t. Proceeds of 20 Pipes Brandy, consign'd him by *Abel Archer*, amounting *per* Sales to 303 *l. Eng.* my $\frac{1}{3}$ 101 *l.* Ex^s. at 10$\frac{1}{2}$ *per Cent* - - 111 14 7$\frac{1}{2}$			
		219	—	9
	22d.			
. 10	*Edward Hall Cadiz*, for Company 2, our Account Dr. to Sundries - - - - - £230 o o			
	Receiv'd *per* the *Hopeful* Galley, *George Quarrel* Master, from him Sales of 210 *C.* Hides, ship'd 11th. *Feb.* in said Ship, to Address of said *Hall*, for Account Company 2, the N^t. Proceeds amounting to 1150 Pieces $\frac{8}{8}$, at 4*s. per* is - - - - - - -	230	—	—
	l. s. d.			
. 7	To *Thomas Preston*, for his Half - - 115 o o			
. 8	To Voyage to *Cadiz*, *per* the *Hopeful*, in Company 2, for my Half - - 115 o o			
	Sundries Dr. to *Edward Hall Cadiz*, for Co. 2. our Account - - - - - - £188 o o			
	For 40 Pipes Bencarlo Red Wine, in Part Return, shipped on Board said Vessel, for Account said Co. at 23$\frac{1}{2}$ Pcs. $\frac{8}{8}$ *per* Pipe, is 940 Pcs. Ex^s. at D^o. -	188	—	—
	l. s. d.			
. 7	*Thomas Preston*, for his Half - - - - 94 o o			
. 11	Bencarlo Red Wine, in Co. 2, for my Half 94 o o			
. 10	188 o o			

DUBLIN, 22d. *April* 1770.

		£.	s.	d.
.11	Bencarlo Red Wine, in Company 2, Dr. to Cash - - - - - - - - £300 0 0			
—				
.1	Paid Freight, Duty, and other Charges on D°. -	300	—	—
	24th.			
	Sundries Dr. to *Lewis Leflock London*, my Account - - - - - - - - £298 7 0			
	Ben Bewley having furnished me an Acc^{t}. Tea, which he receiv'd from *Mich. Clancy* of *London*, $\frac{1}{3}$ for Acc^{t}. said *Bewley*, and $\frac{2}{3}$ for mine: The Cost and Charges, there, amounting to 270 *l. English*, my $\frac{2}{3}$ is 180*l.* at 10$\frac{1}{2}$ *per Cent*, is - - - - - £198 18 0			
	In Return, I have (at said *Bewley*'s Requeft) drawn on *Lewis Leflock London*, Favour said *Clancy*, a Bill of 270 *l. English*, to be carried by said *Leflock* to my Account, Value in Account with said *Bewley*, Exchange at D°. - - - - - -	298	7	—
	l. s. d.			
.4	*Benjamin Bewley*, for his $\frac{1}{3}$ - - - - - 99 9 0			
.5	Adventure in Company with said *Bewley*, for my $\frac{2}{3}$ - - - 198 18 0			
—				
.9	298 7 0			
	27th.			
	Sundries Dr. to Sundries in Co. 2 - £140 0 0			
	For the following receiv'd from *Richard Homan*, for which deliver'd him as under			
	l. s. d.			
.2	Bills and Notes, for *Richard Homan* on *Digby* and Co. pay^{a}. 1ft. *May* - - 80 0 0			
.1	Cash receiv'd for Balance - - - - - 60 0 0			
—		140	—	—
	l. s. d.			
.11	To Burgundy Wine, for 2 Hhds. at 24*l. per* 48 0 0			
.5	To Claret, for 2 Tun at 46*l. per* - - 92 0 0			
	140 0 0			

DUBLIN, 29th. *April* 1770.

		£.	s.	d.
	Sundries Dr. to Sundries - - - £291 6 11¾			
	For the 2 following Bills receiv'd from *Thomas Hall*, for which deliver'd him as under			
	l. *s.* *d.*			
10	*Edward Hall* of *Cadiz* for Co. 2, our Acct. for his Bill on me to *Thos. Hall* of *Dubl n*, for Balª. due to him 790 Dollars, at 4*s. per* Dollar - - - 158 0 0			
4	Dº. his Acct. for Dº. on me to said *Hall*, for Balª. due to him thereon 133 6 11¾			
	291 6 11¾			
2	To Bills and Notes, for			
	l. *s.* *d.*			
	John Johnson's Note payª. 1 *May* 50*l.* - 50 0 0			
	Dº. 1 *June*, 50*l.* deducting discount - 49 14 9			
	Dº. 1 *July*, 42*l.* 10*s.* deducting Dº. - 42 1 2½			
7	To *Thomas Preston*, for my Draft on him to *Thomas Hall* for Balance - 149 11 0¾			
		291	6	11¾
	30th.			
1	Cash Dr. to Sundries - - - - - £165 0 0			
	Received this Month, *per* Cash-Book - - - -	165		
	Sundries Dr. to Cash - - - - - £585 11 3			
1	Paid this Month, *per* Cash-Book - - - - -	585	11	3
	1ft. *May*			
1	Cash Dr. to Bills and Notes - - - £150 0 0			
2	Receiv'd from *Digly* and Co. in Payment of the following Bills, formerly accepted			
	l. *s.* *d.*			
	The First, receiv'd the 13th Ultº. from *Christopher Kingston*, for 70 0 0			
	The Second, receiv'd from *Richard Homan*, for - - - 80 0 0			
		150		

DUBLIN, 3d, *May* 1770.

		£.	s.	d.
. 1	Cash Dr. to *Richard Ruby* - - - - £77 13 0			
—				
. 7	Receiv'd from him in full for Sugar, in Co. 2, sold him the 26th *January* last - - - - - - -	77	13	—
	6th.			
. 10	*Abel Archer* of *Nantz*, my Account Dr. to Voyage			
—	to *Nantz*, *per* the *Bonadventure*, in Co. 4, £78 2 6			
. 11				
	Receiv'd from him Sales of 14 Hhds. Tallow, ship'd 30th *March*, for Acc^{t}. said Co. each $\frac{1}{3}$, the N^{t}. Proceeds amounting to 4500 *Livres Tourn.* my $\frac{1}{3}$ is 1500 *Livres Tourn.* at 12$\frac{1}{2}$*d. per*, is -	78	2	6
. 12	Narrow Modes in Company 4, Dr. to *Abel Archer*			
—	*Nantz*, my Account - - - £72 18 4			
. 10				
	Having receiv'd *per* the *Bonadventure*, *Joseph Millar* Master, from said *Archer*, 30 Pieces narrow Modes containing 2580 Aunes, to sell for Account Co. 4, the Cost and Charges, being 4200 *Livres Tourn.* my $\frac{1}{3}$ is 1400 *Liv. Tourn.* at 12$\frac{1}{2}$*d. per*, is - -	72	18	4
	7th.			
. 12	Narrow Modes in Co. 4, Dr. to Cash - £12 0 0			
—				
. 1	Paid Duty and other Charges on said Modes - -	12	—	—
	10th.			
	Sundries Dr. to *Lewis Leflock London*, for Co. 2, our Account - - - - £198 18 0			
	Receiv'd from him an Invoice of 20 Tun Lead, shipped for Account said Co. on Board the *George* of *London*, Captain *Evans* Master, for *Nantz*, to the Address of *Abel Archer*, The Cost, *&c.* being 18*l. English*, at 10$\frac{1}{2}$ *per Cent* - - -	198	18	—
		l.	*s.*	*d.*
. 12	Voy. to *Nantz* in Co. 2, *per* said Ship for my $\frac{1}{2}$ thereof, 90*l. English*, at 10$\frac{1}{2}$ *per*	99	9	0
. 7	*Thomas Preston*, for his Half - - - -	99	9	0
—				
. 9		198	18	0
. 12	Voyage to *Nantz*, *per* the *George* Co. 4, Dr. to			
—	*Lewis Leflock* my Account - - - - £90 12 2			
. 9				
	Receiv'd from him Invoice of 40 Pieces Serge, ship'd on said Ship, to the Address of *Abel Archer* there, to sell for Acc^{t}. Co. 4, the Cost being 246*l. English*, my $\frac{1}{3}$ is 82*l.* at 10$\frac{1}{2}$ *per Cent*, is - -	90	12	2

DUBLIN, 14th. *May* 1770.

					£.	s.	d.
.1	Cash Dr. to Sundries - - - - -	£103	0	0			
	Receiv'd from *John Archer* of *Kilkenny*, for the following sold him, *viz.*						
		l.	*s.*	*d*			
.8	To Rum in Co. 2, for 1 Puncheon containing 110 Gallons, at 4*s. per* -	22	0	0			
11	To Burgundy Wine in said Co. for 1 Hhd.	24	0	0			
.6	To Sugar in said Co. for 1 Hhd. Barbadoes N^{t}. 10 *C.* at 28*s. per* - -	14	0	0			
.12	To Narrow Modes in Co. 4, for 5 Pcs. containing 430 Aunes at 2*s. per* -	43	0	0			
					103	—	—
	18th.						
.13	Profit and Loss Dr. to Sundries - -	£190	1	2			
	Receiv'd certain Advice, that the *George* of *London*, Captain *Evans*, is lost in her Way from *London* to *Nantz*; my Loss thereby is. *viz.*						
		l.	*s.*	*d.*			
.12	To Voyage to *Nantz*, *per* said Ship, Co. 2, for my ¼ of 20 Tun Lead - -	99	9	0			
.12	To Voyage to d°. *per* d°. in Co. 4, for my ⅓ 40 Pieces Serge - -	90	12	2			
					190	1	2
	21st.						
.2	*Lewis Leflock London*, my Account Dr. to Sundries - - - - - - -	£69	10	8¼			
	Having receiv'd from *Abel Archer* of *Nantz*, an Invoice of 20 small Pieces Brocade, containing 50 Aunes, ship'd in the *Sailwell*, *Thos. Johnson* Master, for *London*, to the Address of *Lewis Leflock*, to sell for Acc^{t}. Co. 4, the Cost, *&c.* being 3600 *Livres Tournois*, my ⅓ is 1200 *Livres Tournois*, at 12½*d. per*, is 61*l.* 5*s.*						
	Receiv'd also, by the same Post, from said *Leflock*, Sales of said Brocade, the N^{t}. Proceeds amounting to 189 *l. English*, my ⅓ being 63 *l. English*, at 10⅜, is - - - - - -				69	10	8¼
		l.	*s.*	*d.*			
.10	To *Abel Archer Nantz*, my Account, for my ⅓ first Cost - -	61	5	0			
.13	To Profit and Loss, for my ⅓ N^{t}. Gain -	8	5	8¼			
		69	10	8¼			

DUBLIN, 23d. *May* 1770.

		£.	s.	d.
. 12	*John Bird* Dr. to Narrow Modes in Company 4,			
—	- - - - - - - - £93 3 4			
. 12	Sold him at 6 Months, 14 Pieces D°. containing 860 Aunes at 2*s*. 2*d*. *per* - - - - -	93	3	4
	28th.			
	Sundries Dr. to *John Bird* - - - - £93 3 4			
	Receiv'd for narrow Modes in Co. 4, sold him Yesterday, with Liberty to discount the Debt when he thought proper, *viz.*			
	l. s. d.			
. 1	Cash, receiv'd from him - - - - - 90 7 6			
. 12	Narrow Modes in Co. 4, for 6 Months Discount allow'd him - - - - - 2 15 10			
. 12		93	3	4
. 5	*Loftus* and Co. of *Paris*, our Acc^{t}. of Ex^{s}. in Co.			
—	Dr. to *Thomas Preston* - - - £204 3 4			
. 7	For his Bill on *Peter Lamotte*, to said *Loftus* and Co. at Usance, Remitted them this Day 4000 *Livres Tournois*, Value in Acc^{t}. with said *Preston*, at 12½*d*. *per Livre* - - - - - - -	204	3	4
	30th.			
	Sundries Dr. to Narrow Modes in Co. 4 £129 0 0			
	Having taken to Acc^{t}. of Co. 2, each Half, the Remainder of said Modes in Co. 4, *viz.*			
	15 Pieces containing 1290 Aunes, at 2*s*. *per*	129	—	—
	l. s. d.			
. 7	*Thomas Preston*, for his Half - - - - 64 10 0			
. 12	Narrow Modes in Co. 2, for my Half - 64 10 0			
. 12	129 0 0			

DUBLIN, 31ft. *May* 1770.

		£.	s.	d.
. 12	Narrow Modes in Co. 4, Dr. to Sundries £177 9 2			
—	Closed said Account, and sent each Partner, an Acct. Sales, *viz.*			
		l.	*s.*	*d.*
. 8	To Commission, for my Provision on 265*l.* 3*s.* 4*d.* the Total Sales, at 2½ *per Cent*	6	12	7
. 1	To Cash, for After Charges (not posted till now)		14	11
. 3	To *Lewis Lestock London*, his Account, for his ⅓ of the Nt. Proceeds	81	0	0
. 4	To *Abel Archer Nantz*, his Account, for his ⅓ of dº.	81	0	0
. 13	To Profit and Loss, for my ⅓ Nt. Gain	8	1	8
			177	9 2
. 1	Cash Dr. to Sundries £421 0 6			
—	Receiv'd this Month, *per* Cash-Book		421	— 6
—	Sundries Dr. to Cash £12 14 11			
. 1	Paid this Month, *per* Cash-Book		12	14 11
	1ft. *June*			
. 12	*Lewis Lestock* of *London*, for Co. 2, our Acct. Dr.			
—	to *Loftus* and Co. of *Paris*, our Account of Exs. in			
. 5	Company £125 0 0			
	For *George Usher* on *Michael Clancy* my Favour at Us. Remitted the former this day 113*l.* 2*s.* 5½*d. Eng.* Exchange at 10½ *per Cent*, is *Irish* 125*l.* for which deliver'd said *Usher* my Bill on the latter, at Usance, his Favour, for 2400 *Livres Tournois*, at 12½*d. per Livre*		125	— —
	4th.			
. 1	Cash Dr. to Ship *Bonadventure* £45 0 0			
—				
. 2	Settled Accounts with *Joseph Millar* Master of said Ship, and receiv'd from him my Share of the Balance of his Account of Freight, and Disbursements since *December* last		45	— —

DUBLIN, 7th, *June* 1770.

Sundries Dr. to *Peter Lacherre* of *Rouen* his Acc^{t}.
- - - - - - - - £188 15 7

For Balance due to me *per* Abſtract furniſh'd him, Cloſed by the following

		l.	*s.*	*d.*	£.	*s.*	*d.*
.11	Said *Lacherre* our Acc^{t}. Co. 2, for Balance thereof, 600 *Livres*, at 12*d.* *per Livre* - - - -	30	0	0			
.9 — .3	*Lewis Leſlock* of *London* my Account, for my Bill on himſelf at Sight, remitted him Account ſaid *Lacherre*, purſuant to his Letter of 31ſt Ult^{o}. 143*l.* 13*s.* 10*d.* *Engliſh*, Exchange at 10½ *per Cent* - - -	158	15	7			
					188	15	7

10th.

.1 —	Caſh Dr. to Sundries - - - - - -				£600	0	0
	Receiv'd from *Anthony Arthur* and Co. my Proportion of Profit and part Stock in ſaid Co. having admitted *Daniel Davis* as Partner, and our Capital to remain as at firſt 10000*l. viz.*						
		l.	*s.*	*d.*			
.13	To Profit and Loſs, for my ¼ of 400*l.* the N^{t}. Gain by Trade - - -	100	0	0			
.6	To Adventure in Co. with *Anthony Arthur* and Co. for my ¼ of 2000*l.* paid in by ſaid *Davis* - -	500	0	0			
					600	—	—

11th.

	Sundries Dr. to *Ben. Beawley* - - -				£164	9	0
		l.	*s.*	*d.*			
.5	Adventure in Co. with *Ben. Beawley*, for 3 Cheſts Green Tea, and 3 D^{o}. Bohea, deliver'd me by ſaid *Beawley*, amounting to 306*l.* his ⅓ being -	102	0	0			
.1 — .4	Caſh, receiv'd for Balance of his Acc^{t}. *per* Abſtract, furniſh'd him this day	62	9	0			
					164	9	—

.13 — .5	Tea Dr. to Adventure in Co. with *Ben Beawley* - - - - - - - -				£306	0	0
	For 3 Cheſts Green and 3 D^{o}. Bohea, belonging to ſaid *Beawley* and me, taken out of his hands on my Proper Account, N^{t}. 20 lb. valued to - - -				306	—	—

DUBLIN, 14th. *June* 1770.

		£.	s.	d.
3	Ship *Providence* Dr. to Caſh - - - £30 0 0			
1	*David Denham* Maſter of ſaid Ship, has brought in his Account of Freights, Wages, Diſburſements, *&c.* by the Balance whereof, there appears due to him 60*l.* my ½ whereof I have paid him, is - -	30	—	—

18th.

Sundries Dr. to *Lewis Leſlock* of *London* his Acc^t. - - - - - - £212 15 10¼

For Balance due to me, *per* Abſtract furniſh'd him this Day, cloſed by the following Articles purſuant to his Letter of 12th Inſtant, *viz.*

		l.	*s.*	*d.*			
12	*Lewis Leſlock* Co. 2, our Acc^t. for Balance due to him thereon, 66*l.* 17*s.* 6¾*d. Eng.* Ex^a. at 11 *per Cent*	74	4	8½			
9	Said *Leſlock* my Account for ſo much I Debit him therein, 124*l.* 16*s.* 6½*d.*	138	11	1¾			
3	*Eng.* Exchange at D°. - - -				212	15	10¼

21ſt.

Sundries Dr. to *Loſtus* and Co. of *Paris*, our Acc^t. of Exchange in Company - - £192 12 9¾

For my Bill on ſaid *Loſtus* and Company, at Uſance, favour *Abel Archer* of *Nantz*, remitted him this Day 3774 *Livres* 3 *ſols.* 6 *den. Tournois*, Exchange at 12¼*d. per Livre*, for Balance of the following,

		l.	*s.*	*d.*			
4	Said *Archer* his Acc^t. for 754 3 6 *Liv* due to him thereon at 12¼*d. per* -	38	9	10¾			
10	D°. my Acc^t. for 3020 *Livres*, due to him thereon, at 12¼*d. per* - -	154	2	11			
5					192	12	9¾

DUBLIN, 23d. *June* 1770.

				£.	s.	d.
.1	Cash Dr. to Sundries in Co. 2 - -	£109	10 0			
—						
	Received from *Richard Ruby*, for the following sold him, *viz.*					
		l.	*s.* *d.*			
.5	To Claret, for 6 Hhds. at 45*l. per* Tun -	67	10 0			
.6	To Hops, for 2 Bags W^t. 7 *C.* at 6*l. per* -	42	0 0			
				109	10	—
	26th.					
.4	*Loftus* and Co. of *Paris* his Acc^t. Dr. to D^o. our					
—	Acc^t. of Ex^a. in Company - -	£100	14 5			
.5						
	For Balance due to me on the latter Acc^t. carried to their Debit in the former, *per* Abstract furnish'd them this day, 1933 *Livres* 16 *sols.* 6 *den.* Ex^a. at 12½*d. per Livre* - - - - - -			100	14	5
.5	*Loftus* and Company our Acc^t. of Ex^a. in Company					
—	Dr. to Sundries - - - -	£16	13 10¾			
		l.	*s.* *d.*			
.4	To said *Loftus* and Co. their Acc^t. for their Half N^t. Profit on the Ex^a. -	8	6 11½			
.13	To Profit and Loss, for my Half of d^o.	8	6 11¼			
				16	13	10¾
	28th.					
	Sundries Dr. to Rum in Company 2	£275	12 6			
	Divided between *Thomas Preston* and me, the Remainder of our Rum, *viz.*					
		l.	*s.* *d.*			
.7	*Thomas Preston*, for 7 Puncheons containing 740 Gallons, at 3*s.* 9*d. per*	138	15 0			
.13	Rum, for 7 D^o. taken to my own Acc^t. q^t. 730 Galls. at 3*s.* 9*d. per* - -	136	17 6			
.8				275	12	6

Leakage on the whole Cargo 70 Gallons.

DUBLIN, 30th. *June* 1770.

					£.	s.	d.
	Sundries in Co. 2 Dr. to Sundries -			£577 2 0			
	Closed such Accounts in said Company, as are already finish'd, *viz.*						
		l.	*s.*	*d.*			
5,6,8 —	Claret, Hops and Rum, the Total of the Sales amounting to - - - -	999	10	6			
		l.	*s.*	*d.*			
.7	To *Thomas Preston*, for his Half - -	499	15	3			
.13	To Profit and Loss, for My Half of the N°. Gain - - - - -	77	6	9			
					577	2	—
	Sundries Dr. to Sundries - - - - -			£35 8 7½			
	For the following Articles, to be charged at once, to said *Preston*'s Account, and Profit and Loss, *viz.*						
		l.	*s.*	*d.*			
.7	*Thomas Preston*, for his Half - - -	17	14	3¾			
.13 —	Profit and Loss, for my Half - - -	17	14	3¾			
		35	8	7½			
		l.	*s.*	*d.*			
.8	To Commission, for my Provision on 723*l.* 18*s.* [the Total of the Sales of the Claret, Hops, and 4 Punchs. Rum, sold in said Co.] at 2½ *per C.*	18	1	11¼			
.13	To Charges, for Cellarage of said Wares - - - - - -	15	0	0			
	Petty Charges paid on D°. (too troublesome to be divided on each particular Account) -	2	0	0			
.12	To *Lewis Lestock*, for Company 2, our Account, lost by Exchange -		6	8¼			
					35	8	7½

DUBLIN, 30th, *June* 1770.

		£.	s.	d.
Charges Dr. to Cash - - - - -	£155 0 0			
Laid out these 6 Months, *per* Book of Charges, *viz.*				
	l. s. d.			
For Ware-House Rents, and other Charges of Merchandize -	25 0 0			
House Rent, and House Expences -	90 0 0			
Pocket Expences and Apparel - -	40 0 0			
		155	—	—
Cash Dr. to Sundries - - - - -	£816 19 0			
Receiv'd this Month, *per* Cash-Book - - - -		816	19	—
Sundries Dr. to Cash - - - - -	£187 0 0			
Paid this Month, *per* Cash-Book - - - - -		187	—	—

END of the *Third* JOURNAL.

LEGER

LEGER,

No. III.

[C]

1770.

The ALPHABET to the LEGER No. III.

A.

	F°.
Archer Abel *b. a.*	4.
Adv. in Co. with Ben. Bewley -	5.
Adv. in Co with A. Archer, &c	6.
Archer Abel Co. 2, *o. a.* - -	10.
Archer Abel *m. a.*	10.

B.

	F°.
Bills and Notes - -	2.
Bonds - - - - -	2.
Bewley Ben. - -	4.
Burgundy Wine, Co. 2 - -	11.
Bencarlo Red Wine Co. 2 -	11.
Bird John - -	12.
Balance - - -	14.

C.

	F°.
Cash - - - - -	1.
Claret - - - - -	1.
Claret in Co. with Thos. Preston -	5.
Commission - -	8.
Charges - - -	13.

D.

E.

F.

G.

	F°.
General Account of Wares -	10.

H.

	F°.
Hall Edward *b. a.* -	4.
Hops in Co. 2 - -	6.
Hall Edward, Co. 2, *o. a.*	10.

I.

F°.

K.

F°.

L.

	F°.
Leftock Lewis *b. a.*	3.
Lacherre Peter *b. a.*	3.
Loftus and Co. *t. a.*	4.
Loftus & Co. *o. a.* of Ex^{r}. in Co.	5.
Leftock Lewis *m a.*	9.
Lacherre Peter Co. 2, *o. a.* -	11.
Leftock Lewis Co. 2, *o. a.*	12.

M.

N.

F°.

Narrow Modes Co. 4 - - 12.
Narrow Modes Co. 2 - - 12.

O.

F°.

P.

F°.

Pike Eben Cork - 3
Pearson J. *b. a.* Rum 3
Preston Thomas - 7
Profit and Loss - - 13

Q.

F°.

R.

F°.

Ruby Richard - - 7.
Rum in Co. 2 - - 8.
Rum - - - - 13.

S.

F°.

Stock - - - - 1.
Sugar - - - - 2.
Ship Bonadventure 2.
Ship Providence - - 3.
Swift and Company 3.
Sugar Co. 2 - - 6.

T.

F°.

Tea Co. 4, - - 9.
Tea - - - - 13.

V.

F°.

Voyage to Rochelle per Ann & Mary Co. 2 7
— to Nantz per Mary Ann Co. 2 - - 8
—to Cadiz per Hopeful Co. 2 - - - - 8
— to Rouen per Rover Co. 2 - - - - 9
— to London per Mermaid Co. 4 - - 9
— from Cadiz to London per the St. Jago Co. 2 - - - 10
— from Nantz to London per the Ann and Mary Co. 4 - 10
— to Nantz per Bonadventure Co. 4 - 11
— from London to Nantz per the George Co. 2 - - - 12
— from London to Nantz per the George Co. 4 - - - 12

W.

F°.

Wares from Leghorn 1.
Wares from Nantz Co. 2 - - - 11

X.

F°.

Y.

F°.

Z.

F°.

1770		Stock Dr.		£.	s.	d.
Jan.	1	To Sundries, for the Total of my Effects and Debts paſſive - - - - - -		420	5	11½
		To Balance, being my N°. Capital - - -	14	5518	9	7½
				5938	15	7

1770		Caſh Dr.		£.	s.	d.
Jan.	1	To Stock, remaining in my Hands, *per* Leger B - - - - - - - - -	1	875	12	—¼
		To D°. receiv'd from my Father as a Gift -	—	2000	—	—
	31	To Sundries, receiv'd this Month *per* Caſh-Book		285	3	—
Feb.	28	To D°. - - - - - for D°. - - - - -		186	13	6
Mar.	31	To D°. - - - - - for D°. - - - - -		1040	—	—
April	30	To D°. - - - - - for D°. - - - - -		165	—	—
May	31	To D°. - - - - - for D°. - - - - -		421	—	6
June	30	To D°. - - - - - for D°. - - - - -		816	19	—
				5790	8	0¼

1770		Claret Dr.	Tun	Hhd.		£.	s.	d.
Jan.	1	To Stock. remaining unſold, as *per* Leger B - - - - -	4	2	1	135	—	—
		To Profit and Loſs, gain'd by this Account - - - - -	—	—	13	9	—	—
			4	2		144	—	—

1770		Wares from Leghorn Dr.	Florence Chests	Wine Chests	Oil	£.	s.	d.
Jan.	1	To Stock, for Coſt of - - - - -	50	50	1	205	—	—
		To Profit and Loſs, gain'd by this Account - - - - -	—	—	13	34	1	—
			50	50		239	1	—

1770		Contra Cr.		£.	s.	d.
Jan.	1	By Sundries, for the Total of my Effects and Debts active - - - - - -		5766	4	8½
		By Profit and Loſs, for my N^t. Gain theſe 6 Months paſt - - - - - -	13	172	10	10½
				5938	15	7

1770		Contra Cr.		£.	s.	d.
Jan.	31	By Sundries, paid this Month, *per* Caſh-Book		2783	—	8
Feb.	28	By D°. - - - - - for D°. - - - - -		441	5	11½
Mar.	31	By D°. - - - - - for D°. - - - - -		221	—	—
April	30	By D°. - - - - - for D°. - - - - -		585	11	3
May	31	By D°. - - - - - for D°. - - - - -		12	14	11
June	30	By D°. - - - - - for D°. - - - - -		187	—	—
		By Balance in my Hands - - -	14	1559	15	2¾
				5790	8	—¾

1770		Contra Cr.	Tun	Hhd.		£.	s.	d.
Jan.	7	By Claret in Co. 2, taken to ſaid Account - - - - -	4	2	5	144	—	—

1770		Contra Cr.	Florence Cheſts	Wine Oil		£.	s.	d.
Jan.	1	By Stock, for Sales of - - - - -	24	17	1	110	9	—
	5	By Sundries, delivered *Ben. Bewley*, for our Account - - - -	26	33		128	12	—
			50	50		239	1	—

1770		Sugar	Barbadoes C.	Refined single C.	Refined double C.		£.	s.	d.
							Dr.		
Jan.	1	To Stock, for Coft, *&c.* of	200	14	14	1	349	—	—
		To Profit and Loſs, gained hereby				13	29	2	—
			200	14	14		378	2	—

1770		Bills and Notes	l.	s.	d.	N°		£.	s.	d.
								Dr.		
Jan.	1	To Stock, for *Charles Carleton*'s Note, payable 1 *February*, on Hands, for	50	0	0	1	1	49	10	—
		——— *John Clark*'s, payable 10 Inſtant	30	0	0	2	1	29	14	7
April	2	To Tea, in Co. 4, for *John Johnſon*'s 3 Notes,								
		1 pay^{t}. 1 *May*	50	0	0	3	9	50	—	—
		1 pay^{t}. 1 *June*	50	0	0	4	—	50	—	—
		1 pay^{t}. 1 *July*	42	10	0	5	—	42	10	—
	13	To D°. for an accepted Bill on *Digby* and Co. pay^{t}. 1 *May*	70	0	0	6	9	70	—	—
	27	To Sundries, for 1 D°. on D°. payable 1ſt. D°.	80	0	0	7		80	—	—
		To Profit and Loſs, gain'd hereby					13		1	4½
								371	15	11½

1770		Bonds		
			Dr.	
Jan.	1	To Stock, for *Henry Harding*'s bearing Intereſt ſince 25 *October* laſt	1	500 — —
		To Profit and Loſs, gain'd hereby	13	15 — —
				515 — —

1770		Ship Bonadventure		
			Dr.	
Jan.	1	To Stock, for ¾ of her preſent Value	1	300 — —
		To Profit and Loſs, gain'd hereby	13	45 — —
				345 — —

1770 Contra Cr.

			Barbadoes C.	Refined single C.	Refined double C.		£.	s.	d.
Jan.	1	By Stock, for Sales of -	29½	2	4	1	77	16	—
	12	By Sundries, put into Co. 2 - - -	170½	12	10		300	6	—
			200	14	14		378	2	—

1770 Contra Cr.

			l.	s.	d.	N°		£.	s.	d.
Jan.	10	By Advent. in Company with *Bⁿ. Bewley*, for *John Clark*'s Note, paid him - - -	30	0	0	1	5	30	—	—
Feb.	5	By Sundries, for *Charles Carleton*'s, pay^a. 10 Inst^t. - -	50	0	0	2	—	50	—	—
April	29	By Sundries, for *John Johnson*'s 3 Notes, pas's'd *Thomas Hall* 1 payable 1 *May* -	50	0	0	3	—	50	—	—
		1 d°. 1 *June* -	50	0	0	4	—	49	14	9
		1 d°. 1 *July* -	42	10	0	5	—	42	1	2½
May	1	By Cash, for *Digby* and Co. payable this Day - - -	70	0	0	6	1	70	—	—
		——— D°'s. pay^a. d°.	80	0	0	7	—	80	—	—
								371	15	11½

1770 Contra Cr.

								£.	s.	d.
Mar.	26	By Cash, receiv'd for *Henry Harding*'s Bond, with Intereft - - - - -					1	515	—	—

1770 Contra Cr.

								£.	s.	d.
June	4	By Cash, for my Half the Balance of Freights, &c. from the Master - - -					1	45	—	—
		By Balance, for ¾ of her present Value -					14	300	—	—
								345	—	—

1770		Ship Providence Dr.		£.	s.	d.
Jan.	1	To Stock, for Half her prefent Value - -	1	275	—	—
June	14	To Cafh, for Half the Balance of Account of Freights, *&c.* paid the Maſter - - -	1	30	—	—
				305	—	—

1770		Swift and Company Dr.				
Jan.	1	To Stock, due to me *per* Leger B - - -	1	336	10	—
April	16	To *Benjamin Bewley*, for my Draft on him	4	100	—	—
		To Balance, due to you - - -	14	82	15	4
				519	5	4

1770		Lewis Leſtock, London *H. A.* Dr.				
Jan.	1	To Stock, due me *per* Leger B - - - -	1	224	19	2¼
Feb.	27	To Sundries, for your ½ Amount Invoice of 170 Score Linen, *per* the *Mermaid* - -		94	9	—
Mar.	30	To Sundries, for your ⅓ Amount Invoice of 14 Hhds. Tallow, conſign'd *Abel Archer*, Acc^{t}. Co. 4, - - - - - -		70	7	8
				389	15	10¼

1770		Peter Lacherre, Rouen *H. A.* Dr.				
Jan.	1	To Stock, due me *per* Leger B - - - -	1	188	15	7

1770		Eben Pike, Cork *H. A.* Dr.				
Jan.	1	To Stock, due me *per* Leger B - - - -	1	14	1	4

1770		James Pearſon, Barbs. *H. A.* Rum Dr.	Gallons				
Jan.	1	To Stock, for Charges on - - -	2200	1	220	—	—
Feb.	3	To Sundries, for After-Charges, and Beef ſent in Return, as *per* Sales -			170	9	—
			2200		390	9	—

		Contra	Cr.		£.	s.	d.
770		By Balance, for Half her prefent Value -		14	275	—	—
		By Profit and Lofs, loft by this Account -		13	30	—	—
					305	—	—

		Contra	Cr.				
770							
Jan.	19	By Adventure in Co. with *Ben. Bewley*, for his Draft on me your Favour - - -		5	160	—	—
Mar.	2	By Sundries, for *Lewis Loftus*'s Draft on me, your Favour - - - - -			155	2	—
	23	By *Loftus* and Company, our Ex^{a}. Account, for your Draft on them - - -		5	204	3	4
					519	5	4

		Contra	Cr.				
1770							
April	14	By Tea in Co. 4, for your $\frac{1}{3}$ N^{t}. Proceeds -		9	96	—	—
May	31	By Narrow Modes in Co. 4, for your $\frac{1}{3}$ N^{t}. Proceeds - - - - - -		12	81	—	—
June	18	By Sundries, for Balance hereof - - -			212	15	$10\frac{1}{2}$
					389	15	$10\frac{1}{2}$

		Contra	Cr.				
1770							
June	7	By Sundries, for Balance hereof - - -			188	15	7

		Contra	Cr.				
1770							
Feb.	21	By Sundries, for my Bill on you Fav. *E. Harvey*			14	1	4

		Contra	Cr.				
1770			Gallons				
Jan.	1	By Stock, for Sales of - - - - -	218	1	43	12	—
Feb.	3	By Sundries, taken to Acc^{t}. Co. 2, the Remainder - - - - -	1982		346	17	—
			2000		390	9	—

1770		Benjamin Bewley Dr.		£.	s.	d.
Jan.	1	To Stock, due me *per* Leger B, - - -	1	63	2	—
	5	To Wares from *Leghorn*, for your $\frac{1}{3}$ thereof	1	42	17	4
Feb.	9	To Adven. in Co. with said *Bewley*, for my $\frac{2}{3}$ N^{t}. Proceeds of Florence Wine and Oil	5	94	—	—
	28	To D^{o}. for my $\frac{2}{3}$ N^{t}. Proceeds of 65 Tubs Butter, *per* the *William* and *Mary*, for *Rouen*	5	76	—	—
Mar.	18	To Sundries, for Amount of Claret, Hops and Rum, payable 3 Months - - - - -		65	—	—
April	10	To Adventure to *London*, in Co. with said *Bewley*, for my $\frac{2}{3}$ N^{t}. Proceeds of Spice	5	100	—	—
	24	To *Lewis Leflock London* my Acc^{t}. for your $\frac{1}{3}$ Amount Invoice of 3 Chefts Green Tea and 3 D^{o}. Bohea - - - - - -	9	99	9	—
				540	8	4

1770		Loftus and Co. of Paris *T. A.* Dr.				
June	26	To D^{o}. our Acc^{t}. of Ex^{a}. in Company, for Balance due to me in that Acc^{t}. brought to your Debit herein, 1933 *Livres* 16 *fols.* 6 *den.* Ex^{a}. at 12$\frac{1}{2}$*d per* - - - -	4	100	14	5

1770		Edward Hall of Cadiz *H. A.* Dr.				
April	29	To Sundries, for your Bill on me to *Thomas Hall* - - - - - -		133	6	11$\frac{3}{4}$

1770		Abel Archer of Nantz *H. A.* Dr.				
Feb.	27	To Sundries, for your $\frac{1}{3}$ Amount Invoice of 170 Score Linen, consign'd *Lewis Leflock* of *London* Acc^{t}. Co. 4 - - - -		94	9	—
Mar.	30	To D^{o}. for your $\frac{1}{3}$ Am^{t}. Invoice of 14 Hhds. Tallow consign'd you, Acc^{t}. said Company		70	—	8
June	21	To *Loftus* and Co. our Acc^{t}. of Ex^{a}. in Co. for part of my Bill on them for Balance of this Acc^{t}. 754 *Livres* 3 *fols.* 6 *den.* Ex^{a}. at 12$\frac{1}{2}$*d. per Livre* - - - - -	5	38	9	10$\frac{3}{4}$
				203	6	6$\frac{3}{4}$

1770		Contra Cr.		£.	s.	d.
Jan.	2	By Adventure in Co. with said *Bewley*, for my $\frac{2}{3}$ of Fruit - - - - - -	5	76	—	—
	10	By D°. for my Receipt in full for Bal². hereof	5	29	19	4
Mar.	12	By Cash, for my $\frac{2}{3}$ N^t. Proceeds of Sundries, whose Sales are closed - - -	1	170	—	—
April	16	By *Swift* and Company, for my Draft on you their Favour - - - - - -	3	100	—	—
June	11	By Sundries, for Balance of this Acc^t. - -		164	9	—
				540	8	4

1770		Contra Cr.		£.	s.	d.
Jan.	1	By Stock, due to you *per* Leger B, - - -	1	28	15	5
June	26	By said *Loftus* and Co. our Acc^t. of Ex². in Co. for your $\frac{1}{2}$ N^t. Profit on the Ex². - -	5	8	6	$11\frac{1}{2}$
		By Balance, due to me - - - - - -	14	63	12	$-\frac{1}{2}$
				100	14	5

1770		Contra Cr.		£.	s.	d.
Jan.	1	By Stock, due to you *per* Leger B, - - -	1	133	6	$11\frac{3}{4}$

1770		Contra Cr.		£.	s.	d.
Jan.	1	By Stock, due to you *per* Leger B, - - -	1	26	6	$6\frac{3}{4}$
April	14	By Tea in Co. 4, for your $\frac{1}{3}$ N^t. Proceeds of 2 Chests Green and 3 D°. Bohea, *per* the *Mermaid* from *London* - - - - - -	9	96	—	—
May	31	By Narrow Modes Acc^t. Co. 4, for your $\frac{1}{3}$ N^t Proceeds of 30 Pieces, *per* the *Bonadventure* - - - - - -	12	81	—	—
				203	6	$6\frac{3}{4}$

1770		Adventure in Co. with Ben. Bewley, $\frac{1}{3}$ for *H. A.* and $\frac{2}{3}$ for *M. A.* Dr.		£.	s.	d.
Jan.	2	To said *Bewley*, for my $\frac{2}{3}$ of Oranges, Lemons and Olives, bought by him for our Account	4	76	—	—
	5	To Wares from *Leghorn*, for my $\frac{2}{3}$ of 26 Chs. of Flor. Wine and 33 d°. Oil, put into Co. by me	1	85	14	8
	10	To Sundries, for my $\frac{2}{3}$ Inv. of 65 Tubs Butter shipp'd by him on the *William* and *Mary*, for *Rouen*	—	70	—	—
	19	To *Swift* and Co. for my $\frac{2}{3}$ Cost of 200 Pieces of Linen, shipp'd by him for *London*	3	160	—	—
Mar.	5	To Adven. in Co. with said *Bewley*, for my $\frac{2}{3}$ Invoice of Spice, receiv'd by him from *London*	5	180	—	—
April	24	To *Lewis Leſtock London* my Acc^{t}. for my $\frac{1}{3}$ am^{t}. Invoice of 3 Chests Green and 3 D°. Bohea, receiv'd by him on our Acc^{t}.	9	198	18	—
June	11	To *Ben. Bewley*, for his $\frac{1}{3}$ of 3 Chests Green Tea and 3 D°. Bohea, having taken the whole to myself	4	102	—	—
		To Profit and Loſs, gain'd by this Acc^{t}.	13	67	7	4
				940	—	—

1770		Loftus and Co. of Paris *O. A.* of Exchange in Co. Dr.	Livres	Ex. d.			
Jan.	4	To Caſh. for *Wm. Warren*'s Bill on *Peter Lamotte*	2500	12	1	125	—
Feb.	25	To Sundries, for *John Conner*'s Bill on D°.	2000	12$\frac{1}{4}$	—	102	1
Mar.	2	To *Swift* and Co. for your Bill on *Lewis Leſtock*	3000	11	3	151	5
	27	To D°. for their Bill on you	4000	12$\frac{1}{4}$	3	204	3
May	28	To *Thomas Preſton*, for his Bill on *Peter Lamotte*	4000	12$\frac{1}{2}$	7	204	3
June	26	To Sundries, for N^{t}. Profit on the Exchange			—	16	13
			15500			803	7

1770		Claret in Co. with Thomas Preſton, each Half, (Co. 2) Dr.	Tun	Hhd.			
Jan.	7	To Claret, for my Half of	9		1	144	—
Jan.	30	To Sundries, for the cloſing of this Account				239	10
			9			383	10

1770		Contra Cr.		£.	s.	d.
Feb.	1	By Cash, for my $\frac{2}{3}$ N^{t}. Proceeds of Oranges, Lemons and Olives - - -	1	84	—	—
	9	By *Ben. Bewley*, for my $\frac{2}{3}$ N^{t}. Proceeds of 26 Chests of Flor. Wine and 33 D^{o}. of Oil -	4	94	—	—
	28	By said *Bewley*, for my $\frac{2}{3}$ N^{t}. Proceeds of Butter, *per* the *William* and *Mary* for *Rouen*	4	76	—	—
Mar.	5	By Adventure in Co. with said *Bewley*, for my $\frac{2}{3}$ N^{t}. Proceeds of 200 Pieces Linen - -	5	180	—	—
April	10	By Sundries, for my $\frac{2}{3}$ N^{t}. Proceeds of Spice, receiv'd from *London* - - -		200	—	—
June	11	By Tea, for 3 Chests Green Tea and 3 D^{o}. Bohea, receiv'd from said *Bewley* on my Acc^{t}. amounting to - - -	13	306	—	—
				940	—	—

1770		Contra Cr.	Livres	Ex. d.		£.	s.	d.
Jan.	29	By Cash, for *J. Morreau*'s Bill on *Augustin Clark* - -	3840	12½	1	200	—	—
Mar.	4	By D^{o}. for my Bill on you to *William Ford* - - - -	3552	12½	1	185	—	—
June	1	By *L. Lestock* Co. 2, *o. a.* for my Bill on you to *George Usher*	2400	12½	12	125	—	—
	21	By Sundries, for my Bill on you to *Abel Archer* - -	3774					
			3*s.* 6*den.*	12¼		192	12	9¾
	26	By said *Loftus* and Co. *t. a.* for Bal^{a} due to me herein. carried to your Debit in that ac^{t}	1933					
			16*s.* 6*den*	12½	4	102	14	5
			15500			803	7	2¾

1770		Contra Cr.	Tun	Hhd.		£.	s.	d.
Jan.	17	By Cash, sold to *Richard Pike* -	1		1	40	—	—
Feb.	18	By Sundries, sold to *Matt. Morden*	2			80	—	—
	27	By D^{o}. sold to *Anthony Armstrong* -	2			82	—	—
Mar.	18	By *Ben. Bewly*, sold to D^{o}. - -		2	4	22	—	—
April	27	By Sundries, sold to *Rich. Homan*	2			92	—	—
June	23	By Cash, sold to *Richard Ruby* -	1	2	1	67	10	—
			9			383	10	—

1770		Thomas Preston Dr.		£.	s.	d.
Jan.	23	To Sundries, for your ½ am^{t}. Invoice of 5 Tun Tallow, *per* the *Ann* and *Mary*, for *Rochell*		75	17	—
Feb.	3	To *James Pearson* his Acc^{t}. Rum, for your Half of 18 Puncheons, put in Co. 2 - - -	3	173	8	6
	5	To Sundries, for your Half Am^{t}. Invoice of 100 Tubs Butter and 1000 ℔. Tann'd Leather, *per* the *Ann* and *Mary*, for *Nantz* -		92	10	—
	6	To Hops in Co. 2, for *D. Donovan*'s Bill on you	6	42	—	—
	18	To Sundries, for *M Morden*'s Bill on you -		102	13	6
	21	To D°. for your Half Am^{t}. Invoice of 200 Barrels Beef, *per* the *Rover* for *Rouen* -		95	16	9
Mar.	2	To *Swift* and Co. for your Half Cost of Insurance on Hides, *per* the *Hopewell* for *Cadiz*	3	1	18	6
	15	To *Edward Hall* Co. 2 *o. a.* for your ½ Am^{t}. Inv. of Goods, consign'd *Lewis Lestock* of *London* - - - - - -	10	100	—	—
April	4	To *Abel Archer* Co. 2 *o. a.* for your ½ Am^{t}. Inv. of Paper and Wine, *per* the *Catharine* from *Nantz* - - - - - -	10	100	—	—
	7	To *Peter Lacherre* Co. 2 *o. a.* for your ½ Am^{t}. Invoice of 20 Hhds. Burgundy Wine, *per* the *Rover* Galley, from *Rouen* - - -	11	125	—	—
	22	To *E. Hall* Co. 2 *o. a.* for your ½ Am^{t}. Inv. of 40 Hhds. Bencarlo Wine, *per* the *Hopeful* Galley, from *Cadiz* - - - -	10	94	—	—
May	10	To *L. Lestock* Co. 2, *o. a.* for your ½ Am^{t}. Inv. of 20 Tun of Lead, *per* the *George* for *Nantz*	12	99	9	—
	30	To Narrow Modes Co. 4, for your ½ of 18 Pcs. taken to Co. 2, - - - -	12	64	10	—
June	28	To Rum in Co. 2, for ½ of 14 Puncheons, taken to your Account - - -	8	138	15	—
	30	To Sund. for your ½ Charges on Claret, Hops and Rum - - - - -		17	14	3¾
		To Balance due to you - - -	14	177	7	—½
				1500	19	7½

1770		Voyage to Rochell, per the Ann and Mary, (Co. 2) Dr.				
Jan	23	To Sundries, for my ½ Amount Invoice of 10 Hhds. Tallow, consign'd *James White* -		75	17	—
		To Profit and Loss, gain'd hereby - - -	13	9	3	—
				85	—	—

1770		Richard Ruby Dr.				
Jan.	26	To Sugar, Co. 2, for Am^{t}. of Sundries, pay^{a}. at 3 Months - - - - -	6	77	13	—

1770		Contra Cr.		£.	s.	d.
Jan.	14	By Hops in Co. 2, for my ½ of 12 Bags, deliver'd me to sell for our joint Acc^{t}. - -	6	105	—	—
Feb.	5	By Sundries, for Butter furnish'd by you, Acc^{t}. Company 2, - - - - - -		130	—	—
	21	By Sundries, for my Bill on you to *Edward Harvey* - - - - - - -		87	10	—
Mar.	20	By *Abel Archer* Co. 2 our Acc^{t}. for your ½ N^{t}. Proceeds of Butter and Tann'd Hides, *per* the *Ann* and *Mary* - - - - -	10	100	—	—
April	7	By *Peter Lacherre* Co. 2 our Acc^{t}. for your ½ N^{t}. Proceeds of 200 Barrels Beef, *per* the *Rover* Galley - - - - - -	11	110	—	—
	22	By *Edward Hall* Co. 2 our Acc^{t}. for your ½ N^{t}. Proceeds of Hides, *per* the *Hopeful* Galley for *Cadiz*, - - - - -	10	115	—	—
	29	By Sundries, for my Bill on you to *Thomas Hall* - - - - - - -		149	11	—¼
May	28	By *Loftus* and Co. our Exchange Acc^{t}. for your Bill on *Peter Lamotte* - - -	5	204	3	4
June	30	By Sundries, for your ½ N^{t}. Proceeds of Claret, Hops and Rum - - - -		499	15	3
				1509	19	7¼

1770		Contra Cr.				
Mar.	7	By Cash, for my ½ N^{t}. Proceeds of 10 Hhds. Tallow - - - - - - -	1	85	—	—

1770		Contra Cr.				
May	3	By Cash, receiv'd in full - - - - - -	1	77	13	—

1770		Commission	Dr.		£.	s.	d.
		To Profit and Loss, gain'd by this Account		13	72	14	1¾

1770		Rum (in Co. 2)	Dr. Gallons				
Feb.	3	To *James Pearson* his Account Rum, for my Half of 18 Puncheons -	1982	3	173	8	6
June	30	To Sundries, for the closing of this Account - - - - - - - - -			190	12	—
			1982		364	—	6

1770		Voyage to Nantz, per the Ann and Mary, Co. 2,	Dr.				
Feb.	5	To Sundries for my Half Cost Butter and Leather, consign'd *Abel Archer* - - - -			92	10	—
		To Profit and Loss, gain'd by this Account -		13	7	10	—
					100	—	—

1770		Voyage to Cadiz, per the Hopeful Galley, Co. 2,	Dr.				
Feb.	11	To Sundries, for my Half Cost of Hides, consign'd *Edward Hall* - - -			102	10	—
Mar.	2	To *Swift* and Company, for my Half Premio of insuring said Hides - - -		3	1	18	6
		To Profit and Loss, gain'd by this Account		13	10	11	6
					115	—	—

1770		Contra				Cr.		£.	s.	d.
			l.	s.	d.	per C.				
Jan.	23	By Sundries, for my Provision on - - - - -	148	0	0	at 2½		3	14	—
Feb.	3	By *James Pearſon* his Acct. Rum, for D° on - -	544	12	0	at d°.	3	13	12	2
	11	By Voy. to *Cadiz*, Co. 2, for D°. on - - -	208	0	0	at d°.	8	5	—	—
	21	By Sundries, for D°. on -	187	0	0	at d°.		4	13	6
	27	By D°. - - for D°. on -	276	8	9½	at d°.		6	18	2½
Mar.	30	By D°. - - for D°. on -	206	0	0	at d°.		5	3	—
April	14	By Tea in Co. 4, for D°. on	357	10	0	at d°.	9	8	18	9
May	31	By Narrow Modes, Co. 4, for D°. on - - -	265	3	4	at d°.	12	6	12	7
June	30	By Sundries, for D°. on -	723	18	0	at d°.		18	1	11¼
								72	14	1¼

1770		Contra	Cr. Gallons			
Feb.	27	By Sundries, ſold *Anthony Armſtrong* -	222		44	8	—
Mar.	18	By *Ben. Beazley*, ſold him - - -	110	4	22	—	—
May	14	By Caſh, ſold *John Archer* - - -	110	1	22	—	—
June	28	By Sundries, divided between *Thomas Preſton* and me - - - - -	1470		275	12	6
		Leakage on the Whole - -	70				
			1982		364	—	6

1770		Contra	Cr.			
Mar.	20	By *Abel Archer*, Co. 2, our Acct. for my Half N°. Proceeds of Butter - - - - -		10	100	—	—

1770		Contra	Cr.			
April	22	By *Edward Hall*, Co. 2, our Account, for my Half N°. Proceeds of Hides - - - -		10	115	—	—

1770		Tea in Co. with Lewis Leſtock of London, and Abel Archer of Nantz, each ½, Dr.	Green lb.	Boh. lb.		£.	s.	d.
Feb.	14	To *Lewis Leſtock London* my Acc^t. for my ½ Invoice receiv'd *per* the *Mermaid* - - - - -	400	600	9	92	8	—
	15	To Caſh, paid Duty, *&c.* - -			1	60	—	—
April	14	To Sundries, for the cloſing of this Account - - - - -	—	—		205	2	—
						357	10	—

1770		Lewis Leſtock of London *M.A.* Dr.	Engliſh l. s. d.	Ex.		£.	s.	d.
April	19	To Sundries, for my ½ N^t. Proceeds of 170 Score Linen & 20 Pipes Brandy, Acc^t. Co. 4 - -	198 00 00	10 5/8		219	—	9
May	21	To Sundries, for my ½ N^t. Proceeds of 20 Pieces Brocade Acc^t. ſaid Co.	63 00 00	10 5/8		69	10	8¼
June	7	To *Peter Lacherre*, his Acc^t. for my Bill on you Acc^t. ſaid *Lacherre* -	143 13 10	10½	3	158	15	7
	18	To ſaid *Leſtock* his Acc^t. for ſo much I Debit you herein, purſu^t. to your Letter of 12th. inſt^t.	124 16 6½	11	3	138	11	1¾
			529 10 4¼			585	18	2

1770		Voyage to Rouen, per the Rover, Co. 2, Dr.			£.	s.	d.
Feb.	21	To Sundries, for my Half Coſt, *&c.* of Beef, conſign'd *Peter Lacherre*, for ſaid Co.			95	16	9
		To Profit and Loſs, gain'd by this Account		13	14	3	3
					110	—	—

1770		Voyage to London, per the Mermaid, Co. 4, Dr.			£.	s.	d.
Feb.	27	To Sundries, for my ⅓ of Linen, conſign'd *Lewis Leſtock* - - - - -			94	9	—
		To Profit and Loſs, gain'd by this Account		13	12	17	1½
					107	6	1½

1770		Contra	Green lb.	Boh. lb.		£.	s.	d.
Feb.	25	By *Loftus* and Co. our Acc^{t}. of Ex^{a}. in Co. sold *Wil. Ford* - -	200		5	70	—	—
Mar.	10	By Gen. Acc^{t}. Wares, sold said *Ford*		200	10	70	—	—
April	2	By Bills & Notes, sold *J. Johnson*	200	200	2	142	10	—
	13	By Sundries, sold *Chr. Kingston*		200		75	—	—
			400	600		357	10	—

1770		Contra	English	Cr. Ex.		£.	s.	d.
Feb.	14	By Tea in Co. 4, for my $\frac{1}{3}$ Am^{t}. Inv. of 2 Chests Green Tea & 3 d^{o}. Bohea, *per* the *Mermaid*	84 00 00	10	9	92	8	—
April	24	By Sundries, for my Bill on you to *M. Clancy*	270 00 00	$10\frac{7}{8}$		298	7	—
May	10	By Voy^{a}. from *London* to *Nantz*, in Co. 4, for my $\frac{1}{3}$ Am^{t}. Inv. of 40 Pieces Serge, consign'd by you to *Abel Archer*	82 00 00	$10\frac{1}{2}$	12	90	12	2
		By Balance, due to me	93 10 $4\frac{1}{2}$	$8\frac{1}{3}$	14	101	6	$2\frac{3}{4}$
		By Profit & Loss, lost by Exchange - - -			13	3	4	$9\frac{1}{4}$
			529 10 $4\frac{1}{2}$			585	18	2

1770		Contra	Cr.			
April	7	By *Peter Lacherre*, Company 2, our Account, for my Half N^{t}. Proceeds of Beef - -	11	110	—	—

1770		Contra	Cr.			
April	19	By *Lewis Leflock*, my Acc^{t}. for my $\frac{1}{3}$ N^{t}. Proceeds of Linen - - - -	9	107	6	$1\frac{1}{2}$

1770		General Account of Wares Dr.			£.	s.	d.
Mar.	10	To Sund. for 6 Hhds. Tallow, bo^t. of *W. Ford*			84	—	—
1770		Edw. Hall of Cadiz, for Co. 2 *O. A.* Dr.					
			Dollars	Ex. s.			
April	22	To Sundries, for N^t. Proceeds of 210 *C.* Hides, *per* the *Hopeful* Galley	1150	4	230	—	—
	29	To D^o. for your Bill on me to *Thomas Hall*	790	4	158	—	—
			1940	—	388	—	—
1770		Voy. from Cadiz to London, *per* the St. Jago, Diego Perez Mast. Co. 2, Dr.					
Mar.	15	To *Edward Hall*, our Acc^t. Co. 2, for my ½ Am^t. Inv. of Wine, consign'd to *L. Lestock*		10	100	—	—
1770		Abel Archer, Nantz, Co. 2, *O. A.* Dr.					
			Livres	Ex. d.			
Mar.	20	To Sundries, for N^t. Proceeds of Butter and Leather	4000	12	200	—	—
1770		Voyage from Nantz to London, *per* the Ann & Mary, Co. 4, Dr.					
Mar.	28	To *Abel Archer* my Acc^t. for my ⅓ Am^t Inv. of 20 Pipes Brandy consign'd *Lewis Lestock*		10	98	—	—
		To Profit and Loss, gain'd hereby		13	13	14	7½
					111	14	7½
1770		Abel Archer of Nantz *M. A.* Dr.					
			Livres	Ex. d.			
May	6	To Voyage to said Place, *per* the *Bonadventure* Co. 4, for my ⅓ N^t. Pros. of 14 Hhds. Tallow	1500	12½	78	2	6
June	21	To *Loftus* and Co. for part of my Bill on them, for Balance of this Acc^t.	3020	12¼	154	2	11
			4520	—	232	5	5

1770		Contra	Cr.		£.	s.	d.
Mar.	30	By Sund. for said Tallow, consign'd *A. Archer*			84	—	—

1770		Contra	Cr. Dollars	Ex. s.			
Mar.	15	By Sundries, for Amt Invoice of Wines, consign'd *Lewis Leflock* of *London* - - - - - - -	1000	4		200	— —
April	22	By D°. for 40 Pipes Bencarlo red Wine, *per* the *Hopeful* Galley	940	4		188	— —
			1940	—		388	— —

1770		Contra	Cr.				
		By Balance, for my Half of Wine in *Lewis Leflock*'s Hands - - - - - - - - -			14	100	— —

1770		Contra	Cr. Livres	Ex. d.			
April	4	By Sundries, receiv'd for Account Company 2 - - - - - -	4000	12		200	— —

1770		Contra	Cr.				
April	19	By *Lewis Leflock* my Account, for my ⅓ Nt. Proceeds of 20 Pipes Brandy - - - -			9	111	14 7½

1770		Contra	Cr. Livres	Ex. d.				
Mar.	28	By Voy. to *London*, Co. 4, for my ⅓ Amt. Inv. of 20 Puncheons Brandy, addreſs'd *Lew. Leflock*	1920	12¼	10	98	—	—
May	6	By Narrow Modes, Co. 4, for my ⅓ Amt. Invoice of 30 Pieces, *per* the *Bonadventure* - -	1400	12½	12	72	18	4
	21	By *Lewis Leflock* my Acct. for my ⅓ Amt. Inv. of 20 Pcs Brocade conſign'd ſaid *Leflock* Acct. Co. 4	1200	12¾	9	61	5	—
		By Profit and Loſs, loſt by Exa.			13		2	1
			4520			232	5	5

					£.	s.	d.
1770		Voyage to Nantz, per the Bonadventure, Co. 4, Dr.					
Mar.	30	To Sundries, for my ⅓ of Tallow, consign'd *Abel Archer* - - - - -			70	7	8
		To Profit and Loss, gain'd hereby - - -		11	7	14	10
					78	2	6

			Paper Bales	Anj. Wine Tun				
1770		Wares from Nantz, Co. 2, Dr.						
April	4	To *Abel Archer*, Co. 2, our Acct. for my Half of - -	30	10	10	100	—	—
		To Cash, paid Duty, &c. -			1	200	—	—
						300	—	—

			Hhds.				
1770		Burgundy Wine, Co. 2, Dr.					
April	7	To *Peter Lacherre*, Co. 2, our Account, for my Half of - - - - -	20	11	125	—	—
		To Cash, paid Duty, &c. - -		1	85	—	—
		To Balance, for Sales of - -	3	14	72	—	—
			23		282	—	—

			Livres	Ex. d.				
1770		P. Lacherre of Rouen, Co. 2, *O. A.* Dr.						
April	7	To Sundries, for N°. Proceeds of 200 Barrels Beef, *per* the *Rover* Galley - - -	4400	12		220	—	—
June	7	To *Peter Lacherre*, his Acct. for Balª. due to me herein, carried to your Credit in that Acct. -	600	12	3	30	—	—
			5000			250	—	—

			Pipes					
1770		Bencarlo Red Wine, Co. 2, Dr.						
April	22	To *Edward Hall*, *Cadiz*, for Company 2, our Account, for my Half Cost of	40	10		9[illegible]	—	—
		To Cash, paid Duty, &c. - - - - -			1	300	—	—
			40			394	—	—

		Contra	Cr.		£.	s.	d.
70	ay 6	By *Abel Archer* my Account, for my Share N^t. Proceeds said Tallow - - -		10	78	2	6

		Contra	Cr. Paper Bales	Anj. Wine Tun		£.	s.	d.
170		By Balance, for my Half Cost of - - - - -	30	10	14	100	—	—
		Duty, *&c.* - - -				200	—	—
						300	—	—

		Contra	Cr. Hhds.		£.	s.	d.
770							
'pril	27	By Sundries, sold *Richard Homan* - -	2		48	—	—
lay	14	By Cash, sold *John Archer* - - - -	1	1	24	—	—
		By Balance, for Half Cost and Duty -	20	14	210	—	—
			23		282	—	—

		Contra	Cr. Livres	Ex. d.	£.	s.	d.
770							
'pril	7	By Sundries, for Am^t. Invoice of 20 Hhds. Burgundy, *per* the *Rover* Galley - - - - -	5000	12	250	—	—

		Contra	Cr. Pipes		£.	s.	d.
770							
		By Balance, for my Half Cost of - -	40	14	94	—	—
		Duty, *&c.* - - - - - - -			300	—	—
			40		394	—	—

1770		Narrow Modes, Co. 4,	Dr. Aunes		£.	s.	d.
May	6	To *Abel Archer* my Account, for my ⅓ Coſt, &c. of - - - - - - -	2580	10	72	18	4
	7	To Caſh, paid Duty, &c. - - -		1	12	—	—
	23	To *John Bird*, for 6 M°. Diſc^t. allow'd him - - - - - - - - -		12	2	15	10
	31	To Sund. for the Cloſing of this Acc^t.			177	9	2
			2580		265	3	4

1770		Lewis Leſtock of London, Co. 2, *O. A.*	Dr. English		Ex.			
			l.	*s.*	*d.*			
June	1	To *Loftus* and Co. our Acc^t. of Ex^s. in Co. for *George Uſher's* Bill on *Michael Clancy* - -	113	2	5¾	10	5	125 — —
	18	To ſaid *Leſtock* his Acc^t. for Bal^a. hereof carried to your Credit in that Acc^t.	66	17	6¾	11	3	74 4 8½
			180	0	0			199 4 8½

1770		Voyage from London to Nantz, *per* the George, Capt. Evans, Co. 2, Dr.				
May	10	To *Lewis Leſtock*, for Co. 2, our Acc^t. for my Half 20 Tun Lead, conſign'd *Abel Archer*	12	99	9	—

1770		Voyage from London to Nantz, *per* the George, Capt. Evans, Co. 4, Dr.				
May	10	To *Lewis Leſtock* my Acc^t. for my ⅓ 40 Piece Serge, conſign'd *Abel Archer* - - - -	9	90	12	2

1770		John Bird	Dr.			
May	23	To Narrow Modes in Co. 4, ſold him at 6 M°.	12	93	3	4

1770		Narrow Modes, Co. 2,	Dr. Aunes				
May	30	To Narrow Modes, Co. 4, for my Half of	1290	12	64	10	—

1770		Contra	Cr. Aunes		£.	s.	d.
May	14	By Cash, sold *John Archer* - - -	430	1	43	—	—
	23	By *John Bird*, sold him - - - -	860	12	93	3	4
	30	By Sundries, taken to Acc^t. Co. 2 -	1290		129	—	—
			2580		265	3	4

1770		Contra	Cr. English l. s. d.	Ex.			
May	10	By Sundries, for Am^t. Inv. of 20 Tun Lead, consign'd *Abel Archer* of *Nantz*, *per* the *George* -	180 0 0	10½	198	18	—
June	30	By Sundries, loft by Ex^s. -		—		6	8½
					199	4	8½

1770		Contra	Cr.				
May	18	By Profit and Lofs, for Amount of my Half faid Lead, faid Ship being loft - - -		13	99	9	—

1770		Contra	Cr.				
May	18	By Profit and Lofs, for my Half faid Serge. faid Ship being loft - - - - - - -		13	90	12	2

1770		Contra	Cr.				
May	23	By Sundries, in full - - - - - - -		—	93	3	4

1770		Contra	Cr. Aunes				
		By Balance, for my Half of - - -	1290	14	64	10	—

1770		Tea	Dr. Green lb.	Boh. lb.		£.	s.	d.
June	11	To Adven. in Co. with *Ben. Bewley*, taken out of his Hands on my Acc[t]. - - - - - - -	600	600		306	—	—

1770		Rum	Dr. Gallons				
June	28	To Rum in Co. 2, taken to my Account from said Company - - - - -	730	8	136	17	6

1770		Charges	Dr.				
June	30	To Cash, paid these 6 Months, as *per* Book of Charges - - - - - - - - - - -		1	155	—	—

1770		Profit and Loss	Dr.				
May	18	To Sundries, for Amount of Wares, lost in the *George*, for *Nantz* - - - - - - -			190	1	2
June	30	To Sundries, for my Half Charges thereon			17	14	3¾
		To Ship *Providence*, lost thereby - - -		3	30	—	—
		To *Lewis Leflock* my Account, lost by Ex[s].		9	3	4	9½
		To *Abel Archer* my Account, lost by Ex[s]. -		10		2	1
		To Charges, laid out these 6 Months - -		13	140	—	—
		To Stock, for my N[t]. Gain - - - - -		1	172	10	10½
					553	13	2¾

1770		Contra	Green lb.	Boh. lt.	Cr.		£.	s.	d.
		By Balance, remaining unsold -	600	600		14	306	—	—

1770		Contra	Gallons	Cr.		£.	s.	d.
		By Balance, remaining unsold - -	730		14	136	17	6

1770		Contra	Cr.			
June	30	By Sundries, for Cellarage due me on Claret, Hops, *&c.* of Company 2 - - - - -			15	— —
		By Profit and Loss, expended the last 6 Mo.		13	140	— —
					155	— —

1770		Contra	Cr.			
April	14	By Tea, Co. 4, for my $\frac{1}{3}$ N^{t}. Gain on d°.		9	3	12 —
May	21	By *Lewis Leftock* my Account, for my $\frac{1}{3}$ of N^{t}. Gain on Brocades - - - - - -		9	8	5 $8\frac{1}{4}$
	31	By Narrow Modes Co. 4, for my $\frac{1}{3}$ of N^{t}. Gain on D°. - - - - - -		12	8	1 8
June	10	By Cash, for my $\frac{1}{4}$ of 400 *l.* N^{t}. Gain by Trade, in Co. with *A. Arthur* and Co. -		1	100	— —
	26	By *Loftus* and Co. our Acc^{t}. of Ex^{a}. in Co. for my $\frac{1}{2}$ N^{t}. Gain by Ex^{a}. - -		4	8	6 $11\frac{1}{4}$
	30	By Sundries, for my $\frac{1}{2}$ N^{t}. Gain on Claret, Hops, *&c.* in Co. 2 - - -			77	6 9
		By Claret - - - gain'd thereby		1	9	— —
		By Wares from *Leghorn* - - d°. - - -		1	34	1 —
		By Sugar - - - d°. - - -		2	29	2 —
		By Bills and Notes - - - d°. - - -		2		1 $4\frac{1}{2}$
		By Bonds - - - d°. - - -		2	15	— —
		By Ship *Bonadventure* - - d°. - - -		2	45	— —
		By Adv. in Co. with *B. Bewley* d°. - - -		5	67	7 4
		By Voy. to *Rochelle*, Co. 2 - d°. - - -		7	9	3 —
		By Commission - - d°. - - -		8	72	14 $1\frac{3}{4}$
		By Voy. to *Nantz*, Co. 2 - - d°. - - -		8	7	10 —
		By Voy. to *Cadiz*, Co. 2 - - d°. - - -		8	10	11 6
		By Voy. to *Rouen*, Co. 2 - - d°. - - -		9	14	3 3
		By Voy. to *London*, Co. 4, *per Mer.* d°. - - -		9	12	17 $1\frac{1}{2}$
		By Voy. to D°. Co. d°. *per St. Jago* d°. - - -		10	13	14 $7\frac{1}{2}$
		By Voy. to *Nantz*, Co. 4 - d°. - - -		11	7	14 10
					553	13 $2\frac{3}{4}$

1770	Balance	Dr.		£.	s.	d.
	To Cash, remaining in my Hands - -		1	1559	15	2¾
	To Ship *Bonadventure*, for ¾ of her present Value - - - - - - -		3	300	—	—
	To Ship *Providence*, for her present Value -		3	275	—	—
	To *Loftus* and Co. *Paris*, their Acct. due me		4	63	12	—½
	To Adventure in Company with *A. Arthur* and Co. for my ⅕ of 10,000 *l.* - - -		6	2000	—	—
	To Sugar in Co. 2, for my Half the Cost of Sundries - - - - - -		6	255	3	—
	To *Lewis Leflock* my Account, for Balª. due to me 92*l.* 10*s.* 4½*d. Eng.* at 8⅓ *per Cent*		9	101	6	2¾
	To Voyage to *London* Company 2, for my Half Wines, in *Lewis Leflock*'s Hands - - -		10	100	—	—
	To Wares from *Nantz*, Company 2, for my Half Wine and Paper - - -		11	100	—	—
	Duty, &c. - -		—	200	—	—
	To Burgundy Wine Co. 2, for my ½ 20 Pipes		11	125	—	—
	Duty, &c. - -		—	85	—	—
	To Bencarlo Red Wine Company 2, for my Half of 40 Pipes - - - - -		11	94	—	—
	Duty, &c. - -		—	300	—	—
	To Narrow Modes in Co. 2, for my ½ of 1200 Aunes - - - - - -		12	64	10	—
	To Tea, remaining unsold 600 lb. Green, and 600 lb. Bohea - - - - - -		13	306	—	—
	To Rum, remaining unsold 730 Gallons -		13	136	17	6
				6066	4	—

1770	Contra	Cr.		£.	s.	d.
	By *Swift* and Company, for Bal^a. due them		3	82	15	4
	By Sugar Co. 2, for Sales of 50¼ *C.* Barbadoes 12 *C.* Single, 16 *C.* Double refin'd - -		6	215	12	—
	By *Thomas Preston*, due him - - - - -		7	177	7	—½
	By Burgundy Wine Co. 2, for Sales of 3 Hhds.		11	72	—	—
	By Stock, being my N^r. Capital - - - -		1	5518	9	7½
				6066	4	—

E N D

OF THE

THIRD SET.

FORMS

OF THE CHIEF

AUXILIARY BOOKS,

AS NOW USED

In the MOST EMINENT

COUNTING-HOUSES.

BILL

Dr. Bills

Reed.	No	Drawers.	On, or to whom pay[t].	Date.	Sight	accep.	Due.	From whom receiv'd.	
1769.									
Jan. 21	1	E. Elliot	to my Order,	*Jan.* 21	2 Mo.	——	*Mar* 24	E. Elliot	101*l.*
May 4	2	R. Pike	to Ditto,	*May* 4	6 Mo.	——	*Nov.* 7	Rich. Pike	——
Sept. 2	3	L. Leftock	on T. Prefton	*Aug.* 20	21 Days	*Aug.* 27	*Sept.* 20	L. Leftock	Eng, 160
Oct. 26	4	T. Bell	on S. Spence,	*Oct.* 26	——	——		Tho. Bell	Liv. 250
Nov. 16	5	J. Clarke	to R. Ruby,	*Oct.* 7	3 Mo.	——	1770. *Jan.* 10	Rich. Ruby	30*l.*

Dr. Bills

Date. paid.	No	Discharged.	£.	s.	d.
1769.					
Oct. 1	1	To Swift and Co. for my Draft - - - - - - - -	100	—	—
May 2	2	To Sundries, fold Richard Ruby - - - - - - -	61	14	—
			161	14	—

Dr. Notes

Date.		Discharged.	£.	s.	d.
1769.					
Feb. 10	1	To Swift and Co. for my Draft - - -	250	—	—
Mar. 20	2	To Sundries, discounted to Chr. Kingston, for -	155	1	4½
Sept. 24	3	To P. Lacherre Rouen H. A. Burgundy Wine -	88	—	—
		To Profit and Loss gain'd hereby - - - -	4	13	—
			497	14	4½

N. B. Add three Days of Grace to all Bills and Notes when

BOOK.

and Notes Cr.

Ex. or Dif.	£.	s.	d.		Dispoſed of.				Ex. or Dif.	£.	s.	d.
				1769.								
D 6 *per*	100	—	—	*Mar.* 20	By Notes pay'd Chr. Kingſton	—	—	—		101	—	—
—	65	12	6	*May* 24	By Caſh diſcounted	65	12	6	diſ. 6 *per*	63	17	8
Ex. 10⅝	177	—	—	*Oct.* 20	By Caſh	—	—	—	—	177	—	—
Ex 12 *d*½	13	—	5	26	By Abel Archer, Nantz, M. A.	Liv. 250	—	—	Ex 12 *d*½	13	—	5
D 6 *per*	29	14	7	*Dec.* 31	By Balance	30	—	—	diſ. 6 *per*	29	14	7
					By Profit and Loſs loſt hereby	—	—	—	—	—	14	10
	385	7	6							385	7	6

Payable Cr.

No	Drawers.	Whoſe favour.	Date.	Sight accept.	Due.	£.	s.	d.
1	E. Pike	T. Bell	*Oct.* 9	Sight —	—	100	—	—
2	Loftus & Co.	R. Ruby	*April* 2	Uſance —	*May* 5	61	14	—
						161	14	—

Payable Cr.

No	My Notes.	Whoſe Favour.	Date.	Sight.	Due.	£	s.	d.
1	Paſs'd	David Denham	*Jan.* 12	1 Mo.	*Feb.* 15	250	—	—
2	Paſs'd	Chriſtopher Kingſton	*Mar.* 12	6 Mo.	*Sept.* 15	159	14	4½
3	Paſs'd	William Walker	*Aug.* 21	1 Mo.	24	88	—	—
						497	14	4½

they fall due; thoſe on Sight, or on Demand excepted.

Dr.

SALES of two Lots, containing three whole and six half Chefts Singlo Tea, receiv'd from *E. F. London*, via *Chefter*, per the *Race-Horfe*, *Joſeph Norman*, Maſter for my own Account and Riſk, *viz.*

	Three whole Chefts.				Three half Chefts.				l.	f		
		C.	q.	lb.			q.	lb.				
F. 93 754	B. 1	1	3	2	F. 76 1439	B. 4	3	17				
756	2	1	3	0	40	5	3	16				
822	3	1	3	10	1	6	3	17				
					3	7	3	16				
		5	1	12	4	8	3	17				
		3	23		1990	9	3	16				
				lb.								
		4	1	17 ſut.	493		5	1 15				
			off	18¼		off	1	0 14				
			per Inv.	474¾			4	1 1 ſut.	477			
								off 18¾				
								per Inv.	458¾			
1770.	Charges.											
Nov. 8.	Duty and Fees at Entry - - - - - -										84	7 2
	Freight - - - - 1*l.* 12*s.* 6*d.*				Lighterage - - 4*s.*						1	16 6
	Certificate - - 2*s.* 2*d.*				Carriage home - 2*s.*							4 2
	Car to Crane & Cranage 3*s.*				Porters - - - - 1*s.* 6*d.*							4 6
Dec. 12.	Credited Account of Tea from *Chefter* per *Racehorſe* for Nt. Proc.									180	363	13 8
											450	6 0

Dr. SALES 10 Planks Mahogany, and 3 Buts Currants, receiv'd from *C. D. Briſtol*, per the *Noſſau*, *William Holland*, Maſter, for joint Account and Riſk of ſaid *C. D.* and ſelf, each half.

10 Planks Mahogany.

No.	len. Feet.	bre. In.	thic. In.	cont.
1	6,2	18,2	6,	60,
2	10,2	14.2	8,	101,1
3	12,	22,	5.	110,
4	10,	22,	4,2	82,2
5	10.	17,	5,	70.3
6	7,2	18,2	8,	92,1
7	8,	27,	4,2	81,
8	11,2	20,	7,2	143.3
9	12,2	19.2	6.2	131,3
10	10,	18,2	5,2	84.3
	Square Feet - -			958

3 Buts Currants.

		C.	q.	lb.
A. B.	1	18	2	14
	2	19	0	3
	3	19	1	5
Gr.		56	3	22
Tr.		8	0	25
Nt.		48	2	25

1770.	Charges					
Sept. 30.	Duty and Fees at Entry - - - - - -				22	1 3
	Freight Mahogany, per Bill Lading - - - -				1	0 3
	Landing 1*s.* 8*d.* Watching 2*s.* 8*d*½. Carriage home 3*s.* 9*d*½.					8 2
	Meaſuring, 4*d.* per Hundred - - - - - -					3 2
	Freight Currants, per Bill Lading - - - - - -				2	5 0
	Landing 1*s.* 6*d.* Certificate 2*s.* 2*d.* Carriage home 6*s.* 6*d.* to Crane and Cranage 8*s.* - - - - - -					18 2
	Porters receiving and delivering 1*s.* 10*d.* Com. on 125*l.* 13*s.* 8*d.* at 2½ *per* 3*l.* 2*s.* 10*d.* - - - - - - -				14	3 4 8
	Credited *C. D. Briſtol h. a.* for ½ Nt. Proceeds, without my Prejudice; till in Caſh - - - - - -				37	47 16 5
	--Wares from *Briſtol*, *per Naſſau*, in Co. with *C. D.* for my ½				50	47 16 5
						125 13 6

1770	Chefts W	Chefts H.		l.f.	£.	s.	d.
Dec. 1	2		Sold *James Wyvill* at 4 Months - -	17			
			No. 1 & 2. Two whole Chefts, amounting per Waſte Book, to - - -		128	16	—
5			Sold *George Hutchinſon* for Caſh - -	2			
5		4	No. 4, 5, 6, 7, Four half Chefts, amounting per Waſte Book, to - -		164	—	—
12			Sold *Richard Selby* at 4 Months - -	39			
	1	2	No. 3, 8, 9. One whole and two half Chefts, amounting per Waſte Book, to		157	10	—
	3	6			450	6	—

1770				
May 17	Sold *Thomas Fleetwood* at 9 Months - - - -	81			
	10 Planks Mahogany meaſuring per Waſte Book 958 Feet at 8*d.* per - - - - -		31	18	8
June 1	Sold *William Meredyth*, Scale Weight, 4 Months, 3 Buts Currants Weight N^t. per Waſte Book, 49 *C.* 1 *q.* 10 *lb.* at 38*s.* per *C.* - - - -	34	93	14	10
			125	13	6

INVOICE-BOOK.

INVOICE of two Lots containing three whole and six half Chefts Singlo Tea, bought by *E. B.* at the Eaft India Company's laft Sale, and forwarded to *C. D. Chefter*, to be confign'd *A. B. Dublin*, for his Account and Rifk.

	C.	q.	lb.		l.	s.	d.	£.	s.	d.
F. 93 No. 754 B.	1	1	3	2						
756	2	1	3	0						
822	3	1	3	10						
	5	1	12							
			3	23	Tare and Draft.					
	4	1	17		Suttle 493 lb.					
E. I. C. Allowance 4½lb. for each 116					18¼ Trett.					
					474¾ at 5s. 8d.	134	10	3		
					Diſcount 6½ *per Cent*,	8	14	10		
									125	15	5
	C.	q.	lb.							
F. 76 No. 1439 B.	4	0	3	17						
40	5	0	3	16						
1	6	0	3	17						
3	7	0	3	16						
4	8	0	3	17						
1990	9	0	3	16						
	5	1	15							
	1	0	14		Tare and Draft.					
					Suttle lb. 477					
					18¼ Trett.					
					458¾ at 7s. 7d.	173	18	10		
					Diſcount, 6½ *per Cent*,	11	6	1		
									162	12	9
Charges											
Part of the Entry, Bond, and Searcher's Fees							12	6			
Caſing, and Lot Money,						2	4	0			
Officers 1s. Porters at the India Warehouſe 1s.							2	0			
Cartage to the Quay and Inn 6s. Sealing 1s.							7	0			
Wharfage 1s. 9d. Loading and Unloading 1s. 6d.							3	3			
Brokerage for entering and forwarding							5	0			
for buying at the Company's Sales, ½ *per Cent*						1	8	9			
									5	2	6
									293	10	8
My Commiſſion, at 2 *per Cent*									5	17	4
Errors and Omiſſions excepted.									299	8	0

LONDON, October 15th. 1770.

E. F.

Charges in *Chefter*,	l.	s.	d.			
Carriage 10*Cwt.* 39*rs.* 18*lb.* at 7s. *per Cwt.*	3	16	4			
Entry, Cocket, Duplicate, and Searchers		5	6			
Carriage to *Parkgate*, and Porterage		10	6			
Poſtage 1s. 4d. Commiſſion 9s.		10	4			
				5	2	8
			Britiſh	304	10	8
			Exchange at Par	25	7	6½
			Iriſh	329	18	2½

INVOICE-BOOK.

INVOICE of 40 Tubs and 10 full bound Firkins Butter, ſhipp'd for *Bourdeaux*, on the *La Eſperance, Pierre Valois* Maſter, to Addreſs of *B. C.* there, for his Account and Riſk.

	No.	*C.*	*q.*	*lb.*	Tare	No.	*C.*	*q.*	*lb.*	Tare	No.	*C.*	*q.*	*lb.*	Tare	£.	s.	d.
B.C.△.	No. 1	1	2	26	30	11	1	1	2	26	21	1	2	19	27			
		1	1	26	33		1	1	23	34		1	0	18	24			
No. 1 to 50		1	0	2	25		2	0	4	34		1	2	25	34			
		1	1	23	34		1	1	23	36		1	3	9	32			
		1	3	0	33		1	2	2	30		1	3	15	29			
		1	2	0	37		1	2	22	29		1	0	17	24			
		1	2	0	34		1	2	17	28		1	3	0	29			
		2	0	8	32		1	2	23	26		1	0	0	24			
		1	1	21	34		1	0	18	25		1	1	21	30			
		1	2	2	24		1	2	13	30		1	1	16	30			
Allowance at Beam	2*lb.* per Cask				20					20					20			
		15	1	24	336		15	2	7	318		15	0	0	303			

Firkins

No.	*C.*	*q.*	*lb.*	Tare	No.	*C.*	*q.*	*lb.*	Tare
31	1	1	11	31	41	0	2	23	13
	1	1	16	25		2	26	14	
	1	3	0	32		2	26	15	
	1	2	8	27		2	21	14	
	1	1	11	29		2	22	14	
	1	2	2	29		2	21	14	
	1	1	8	24		2	24	14	
	1	2	8	24		2	26	15	
	1	2	23	28		2	26	14	
	1	1	18	30		2	28	15	
Beam 2lb. per				20					
	14	3	21	299		7	0	19	142

Totals

C.	*q.*	*lb.*	Tare
15	1	24	336
15	2	7	318
15	0	0	303
14	3	21	299
7	0	19	142
68	0	15	1398
12	1	26	

Nt. 55 2 17 at 42*p.C.* — *s.* 116 | 17 | 5

Charges

	l.	*s.*	*d.*
Duty 1*l.* 7*s.* 7*d.* Fees at Entry 10*s.* 0½*d.* - - - - - - - -	1	17	7½
Carriage to Yard, and to Quay, and Shipping - - - - - -		8	4
Coopering 5*d. per* Tub 16*s.* 8*d.* Salt and Paper 2*s.* Firkins 3*d. per* 2*s.* 6*d.* - - - - - - - - - -	1	1	2
Porters receiving and delivering 4*s.* 2*d.* Poſtage 1*s.* - - -		5	2
	3	12	3½
	120	9	8½
Commiſſion 2½ *per Cent* - - -	3	0	2
Errors and Omiſſions excepted	123	9	10½

DUBLIN, 16th. *November* 1770.

A. B.

INVOICE-BOOK.

INVOICE of 18 Bales, containing Three hundred and Sixty tann'd Hides, ſhipp'd for *Cadiz*, on the *Noſtra Seignora Succora E Almas* of *Liſbon*, *Joachim Do Binfim* Maſter, to Addreſs of *C. B.* and Company, there, for their Account and Riſk, *viz.*

	H.	C.	q.	lb.	H.	C.	q.	lb.	H.	C.	q.	lb.
	10	2	2	26	10	2	3	5	10	2	1	5
C. ✕ B.	10	2	2	3	10	2	3	18	10	2	3	14
1 to 18	10	2	3	4	10	2	2	15	10	3	0	4
	10	2	2	27	10	3	0	4	10	2	1	4
	10	3	0	1	10	2	1	27	10	2	1	7
	10	2	2	2	10	2	3	15	10	2	3	15
	10	2	3	16	10	2	2	18	10	2	3	13
	10	2	3	4	10	2	1	15	10	2	2	15
	10	2	3	5	10	2	3	5	10	2	3	5
	10	2	2	8	10	2	3	1	10	2	2	13
	10	2	3	4	10	2	3	15	10	2	2	15
	10	2	1	27	10	2	2	18	10	2	0	0
	120	32	2	15	120	32	3	16	120	31	0	26

	C.	q.	lb.			d.		£.	s.	d.
120 Hides Wt.	32	2	15	is 3655 Suttle lb.	at	7¼	*per* - -	110	8	2¾
120 Dº. Wt.	32	3	16	is 3684 - -	at	7¼	*per* - -	115	2	6
120 Dº. Wt.	31	0	26	is 3493 - -	at	7¼	*per* - -	107	9	9¾
								333	0	6½

CHARGES.

	l.	s.	d.			
Duty - - - - - - - -	7	14	10			
Fees at Entry - - - - -		18	2			
3*qrs.* 1*lb.* Packing Rope at 3½*d. per* lb - -	1	4	9½			
Packer's 8 *d. per* Score - - - -		12	0			
Crane Charges - - - - -		5	5			
Carriage to Quay, and Shipping 15*s.* Quay Porters 2*s.* 2*d.* - - - - - - - -		17	2			
Brokerage 3*d. per* Hide - - - - - -	4	10	0			
				16	2	4½
				349	2	11
Commiſſion 2 *per Cent* - -				6	19	8
Errors and Omiſſions excepted				356	2	7

DUBLIN, 16th, *Nov.* 1770.

A. B.

Examples of the uſual Tranſactions IN MERCHANTS ACCOUNTS.

The Ordinary Negotiations of Merchants, are

1. BUYING and Selling
2. Receiving and Paying
3. Aſſigning and Counter-Ballancing Accounts. *
4. Drawing and Remitting.
5. Diſcounting Debts, Active and Paſſive.
6. Receiving and Paſſing Bills of Exchange, and the like, with Diſcounts.
7. Inſuring, Active and Paſſive.
8. Lending and Borrowing Money on Bottomry.
9. Lending and Borrowing Money at Intereſt.
10. Buying Houſes and Lands, and Setting or Selling them.
11. Buying Ships and Freighting them, or letting them out to Freight.
12. Shipping of Wares to Sea, and Receiving Wares from Sea.
13. Proteſting and Paying proteſted Bills for the Honour of the Drawer, or Endorſer; all which, or many at leaſt, may be for either my own Account, or for an Employer's Account, or for myſelf and others in Company.

Other Petty Tranſactions are,

1. Making or Receiving Abatement for Defect in Goods.
2. Giving or Receiving Security for old Debts.
3. Buying Goods, and Selling them immediately.
4. Wagering, Promiſing, making fore-hand Bargains.
5. Making or Receiving Preſents.
6. Finding or Loſing.
7. Poſting Debts, as deſperate and receiving Payment.

Proper

* But this Term Counter-Ballance is not uſed by many.

QUESTIONS
OF THE
First Set of Book-keeping.

	Proper Accounts, Domestick.	Acting Persons are
1	A. buys from B. Brandy worth 50*l.* and pays him in ready Money. How shall I post it? - - - - -	A. B.
2	A. buys from B. 60*l.* worth Tobacco for the like Value in Rum - - - - - - - - - -	A. B.
3	A. buys from B. 70*l.* worth Hops, for which he gives B. his Promissory Note - - - - - - - - -	A. B.
4	A. buys from B. 80*l.* worth Hides, for which he gives B. C's Promissory Note - - - - - - - -	A. B.
5	A. buys from B. 90*l.* worth Sugar, for which he gives B. an accepted Bill he had on C. - - - - -	A. B.
6	A. buys from B. 100*l.* worth Tea, for which he gives to B. B's own Promissory Note - - - - - -	A. B.
7	A. buys from B. 110*l.* worth Coffee at 3 Months - -	A. B.
8	A. buys from B. 120*l.* worth Wine, in part of what B owed him - - - - - - - - - -	A. B.
9	A. buys from B. 130*l.* worth Rum, and gives him an Assignment on C. who accepts it - - - - - -	A. B.
10	A. buys from B. 140*l.* worth of Indigo, and draws on C. of *London*, in favour of B. - - - - - -	A. B.
11	A. buys from B. 150*l.* worth of Butter, and pays 100*l.* in Brandy, and 50*l.* in ready Money - - - -	A. B.
12	A. buys from B. 160*l.* worth of Tallow, and pays half in ready Money, and the other half in Bank Notes - -	A. B.
13	A. buys from B. 170*l.* worth of Linen, half at three Months, the other half to pay an old Debt due to A. - - -	A. B.
14	A. buys from B. 180*l.* worth of Wool, for $\frac{1}{3}$ of which he gives C's Promissory Note, for another $\frac{1}{3}$ he gives B, B's own Promissory Note, for the other $\frac{1}{3}$, he gives him an accepted Bill on D. - - - - - - - -	A. B.
15	A. buys from B. 190*l.* worth of Leather, for which he assigns C. to pay 50*l.* draws a Bill on D. of *London* for 60*l.* and gives his own Promissory Note for 80*l.* payable at 6 Months. - - - - - - - - - -	A .B.
16	A. buys from B. a Ship called the *Broad-venture* for 400*l.* for which he has given him four Promissory Notes, each 100*l.* by which A. engages to pay in four Payments within a Year. - - - - -	A. B.

		Acting Persons
17	A. buys from B. 100*l.* worth of Claret, and 50*l.* worth of Vinegar, and pays him in Tobacco 80*l.* and in Hops 70*l.*	A. B.
18	A. buys from B. 55*l.* worth of Butter, 65*l.* worth of Tallow, and 75*l.* worth of Hides, and pays him in ready Money 45*l.* in Hops 95*l.* and is to pay the Remainder in six Months. - - - - - - - - -	A. B.
19	A. buys from B. 30*l.* worth of Mace, 35*l.* worth of Nutmegs, 40*l.* worth of Cloves, and 45*l.* worth of Cinnamon; of which each keeps an Account in a general Title of Spice, in Payment of which A. makes over to B. $\frac{1}{3}$ of his Ship *Bonadventure.* - - - - - - - -	A. B.
20	A. pays 15*l.* for Cooperage, and other Charges on his Wine.	A.
21	A. pays 50*l.* for his Share of refitting the Ship *Bonadventure.*	A.
22	A. receives 60*l.* for his $\frac{1}{3}$ of said Ship. - - - - - -	A.
23	A. refunds to B. 6*l.* for defect in Tobacco sold him formerly. *Note*, the Account of this Tobacco is closed. - - -	A.
24	A. refunds to B. 5*l* for defect in Hops sold some Time ago. *Note*, each of them has Acc^{t}. of Hops open in the Leger.	A.
25	A. pays B. what he owed him for Wares formerly bought on Truft. - - - - - - - - -	A. B.
26	A. pays B. 100*l.* and takes up his firft Promiffory Note, mentioned No. 16. - - - - - -	A. B.
27	A. pays B. 60*l.* for C's Bill on him, favour B. at Sight. -	A. B.
28	A. aſſigns B. to pay D. 77*l.* which A. owes D. which B. does accordingly. - - - - - - - -	A. B. D.
29	A. owes B. 50*l.* B. owes C. 50*l.* C. owes A. 50*l.* C. gives A. an Aſſignment on B. for that Sum, who accepts it in diſcharge of A's Debt to him, and all gave each other their Receipts. - - - - - - - - -	A. B. C.
30	A. happening to have a Promiſſory Note of B's for 100*l.* paſſes it to B. in Payment of his own Promiſſory Note, which B. had, and which A takes up from him now. - - -	A. B.
31	A. gives B. 100*l.* for his Bill on C. in favour of D. - -	A. B.
32	A. of *Dublin* draws on C. of *London* in favour of D there, a Bill of 100*l.* - - - - - -	A.
33	A. owing to B. 150*l.* at his Requeſt gives in Payment of that Debt, his Bill on C. which B remits to D. - - -	A. B.
34	A. owes B. 80*l.* and pays it 6 Months before the time, B. allowing him Diſcount at 6 *per Cent per Annum* - - -	A. B.
35	A. having 100*l.* due him from B. who failed, compounds the Debt, taking 60*l.* in full for the whole. - - - -	A. B.
36	A. having 140*l.* due him from B. who fail'd, ſigns a Letter of Licence, and compounds the Debt for 100*l.* payable in one Year. - - - - -	A. B.
37	A. diſcounts to B. a Bill on C. of *Cork* of 100*l.* Payable in 4 Months, paying in full 98*l.* - - - - - - - - -	A. B.
38	A. receives from C. of *Cork* a Bill of 1000 *Livres Tournois*, which C. had on D. of *Paris*, Exchange at 12*d. per Liv.* with Orders to get it diſcounted, which A himſelf does at 1 *per Cent*, and keeps it for his own Account, of which he adviſes C. - - - - - - - - - -	A. C.

		Acting Persons
39	A. owes B. 110*l.* in Payment of which, he gives B. a Bill of 100*l. Eng.* on C. of *London*, in favour of B. who has not yet determined how he shall dispose of the Bill. - -	A. B.
40	A. receives from C. of *London* a Bill on D. of *Cadiz* of 400 Dollars, at 4*s. per Dol. Irish*, which Bill A. intends to negotiate here. - - - - - -	A. C.
41	A. lends B. 100*l.* pay^a. in 1 Year, on his Promissory Note.	A. B.
42	A. insures to B. 500*l.* at 5 *per Cent*, on B's Ship the *Providence* bound to *Leghorn*, receiving in Hand 25*l.* for Premium.	A. B.
43	A. insures to B. 400*l.* on his House, for the Premium of 5 *per Cent*, for which B. gives his Promissory Note. - - -	A. B.
44	B's Ship the *Providence*, on which A insured 500*l.* to B is lost; A. pays B. 420*l.* in full. - - - - - - - -	A. B.
45	A. lends B. 100*l.* on Bottomry, to be repaid, with 30*l.* Premium, if B's Ship the *Betty* arrives safe at *Barbadoes*; otherwise he is to receive Nothing. - - - - - -	A.
46	A. lends B. 200*l.* on Bottomry, to be repaid with 50*l.* Premium, to *John Nash* of *Leghorn*, for A's Account, in Case B's Ship the *Catharine* arrives safe there. - -	A.
47	A. lends B. 300*l.* worth of Wares, on Bottomry, to be remitted to him, with 60*l.* Premium, in Case B's Ship the *Blessing* arrives safe at *Alicant*. - - - - - - - - -	A.
48	B's Ship the *Betty*, on which A. lent B. 100*l.* (N°. 45) is lost	
49	A. receives Advice that B's Ship the *Catharine*, on which he insur'd 200*l.* (N°. 46) is safe arriv'd at *Leghorn*; and, that *John Nash* there, receiv'd for Principal and Premium 250*l.* - - - - - -	A.
50	A. receives Advice that B's Ship the *Blessing* is safe arriv'd at *Alicant*, together with a Bill of 360*l.* on Messrs. *Digby* of *Dublin*, payable in 15 Days, for the Principal and Premium lent on Bottomry to B. as in (N°. 47) - -	A.
51	A. lends B. 100*l.* to be repaid, as soon as B. thinks proper, with Interest, at 6 *per Cent per Annum*, A. requiring no Bond or Note. - - - -	A. B.
52	A. receives from B. 3*l.* for Half a Year's Interest of 100*l.* mention'd in (N°. 51) which B. still keeps. - - -	A. B.
53	A. receives from B. 103*l.* for Principal and Half a Year's Interest, for 100*l.* mentioned in (N°. 51.) - - - -	A. B.
54	A. lends B. 500*l.* at Interest, at 6 *per Cent per Annum*, pay^a. Half-Yearly; for which B. gives his Bond in Judgment.	A. B.
55	A. receives from B. 15*l.* for Half a Year's Interest - - -	A. B.
56	A. receives from B. 515*l.* for Principal and Interest, and cancels B's Bond. - - - - -	A. B.
57	A. who owes me 100*l.* already charged in my Books, being in Danger of failing, I oblige him to secure me the Debt; which he does, by giving B. jointly bound with him, for that Sum. - - - - - - - - - -	A. B.

PROPER

PROPER FOREIGN TRADE.

		£.	s.	d.
1	BOUGHT 100 Tubs Butter, and ſhipp'd them in the *Rover* Galley, for *Bourdeaux*, to ſell for my Acc[t] the whole Coſt and Charges, paid in ready Money, is	125	—	—
2	Bought of *Will. Ford*, at 3 Months,	*l.*	*s.*	*d.*
	20 Hhds. Tallow, for - - - -	300	0	0
	And ſhipp'd them in the *George* of *Dublin*, for *Nantz*; paying Duty, and all other Charges - - - - -	50	0	0
		350	—	—
3	Shipp'd, for *London*, in the *Ann* and *Mary*, Linen, (mention'd in N° 13 of Domeſtick Accts.) which ſtands me in, already, -	170	0	0
	Paid Duty, and other Charges, at ſhipping,	10	0	0
		180	—	—
4	Shipp'd for *Leghorn* in the *William* of *Dublin*, the following Wares, *viz.*			
	40 Tubs Butter, bought this Day, for ready Money, at 25*s. per* Tub - - -	50	0	0
	10 Hhds. Tallow, formerly bo[t]. and charg'd	160	0	0
	28 Barrels beef, for which I am to pay *Michael Smith*, at 3 Months - -	68	0	0
	20 Boxes Candles, each 5 Doz. at 3*s.* 9*d. per* Doz receiv'd in Barter of Brandy, this Day, - - - - -	18	15	0
	Paid Duty, and other Charges, at ſhipping, in ready Money, - - - -	20	0	0
	The Freight of my ſaid Ship, I reckon for this Cargo - - - - -	50	0	0
		366	15	—
5	Shipp'd for *Bilboa*, in the *James* of *Cork*, the following Wares, *viz.*			
	2400 ℔. Tanned Sole Leather, bo[t]. and charg'd formerly, at 7*d. per.* ℔ - -	70	0	0
	2400 d°. Upper, receiv'd this Day, from B. in Part of his debt, at 6½*d per* ℔. -	65	0	0
	Paid Duty, *&c.* till on board - - - -	15	0	0
	The Freight, ($\frac{1}{3}$ of which is mine, and $\frac{2}{3}$ *Adam Bray*'s) is - - - - -	30	0	0
		180	—	—
6	Paid *Digby* and Co. of *Dublin*, a Bill of 15*l.* drawn on me, in their Favour, by *Digby* and Co. of *London*, for the Premium and other Charges of inſuring 180*l.* on the aforeſaid Wares; and 120*l.* on my $\frac{1}{8}$ of ſaid Ship *James* of *Cork*, at 5 *per Cent.* - - - - - -	15	—	—
7	The *Rover* Galley, bound for *Bourdeaux*, on board of which I had 100 Tubs Butter, is caſt away, and Nothing ſav'd, Value - - - - - - - - - -	125	—	—
8	*Abel Archer* of *Nantz* adviſes me he has receiv'd my 20 Hhds. Tallow, formerly conſign'd him, in the *George* of *Dublin*, and ſold them for Ready Money, the N[t]. Proceeds amounting to - - - - - -	425	—	—

		£.	s.	d.
9	*Lewis Lestock* of *London* advises me that he has receiv'd the Linen, which I formerly consign'd to him, in the *Ann* and *Mary*, for my Acc^{t}. but has sold none as yet.			
10	*John Nash* of *Leghorn* advises me, that a great Part of the Wares, which I formerly consign'd him, in the *William* of *Dublin*, was thrown over Board, in a storm, as appears by the Master's Protest; that the Ship arrived safe with the Remainder; and that he sold Half on Trust, Half for ready Money, the N^{t} Proc. amounting to -	240	—	—
11	The *James* of *Cork*, bound for *Bilboa*, on which I had got insur'd 300*l.* for my Share of the Ship and Cargo, being lost; *Lewis Lestock* has receiv'd from Insurers 252*l.* in full,			
		l.	*s.*	*d.*
	Viz. For Leather - - - - - -	151	14	0
	For my ⅓ of the Ship - - - - - -	100	6	0
		252	—	—
12	*Lewis Lestock, London*, has sent me an Account Sales of my Linen, (mentioned in N°. 3 and 9) And, in Return of N^{t}. Proceeds, he has sent me, likewise, the Bill of *Digby* & Co. of *London*, on *Digby* & Co. of *Dublin*, for 225*l.* (which they have accepted,) pay^{a} in 2 Mo. I have not yet determined whether I shall negociate this Bill, or not - - - - - -	225	—	—
13	*Abel Archer* of *Nantz* advises me, that he has been obliged to make 10*l.* Abatement, for Defect in my Tallow, formerly sold by him (N°. 8.) *Note*, the Account of this Voyage is closed some time ago - - - -	10	—	—
14	*Lewis Lestock* of *London* advises me of 5*l.* Charges on my Linen, which he omitted in the Acc^{t}. Sales, for which I credited the Voyage. *Note*, the Account of this Voyage is not yet closed. - - - -	5	—	—
15	*John Nash* of *Leghorn* advises me, that one of the Persons to whom he formerly sold my Wares on Trust, (N° 10) died, in such Circumstances, that the Debt is entirely lost; being - - - - -	15	—	—
16	*Abel Archer, Nantz*, advises me, that according to my Orders, he has shipp'd in the *George* of *Dublin*, 40 Pipes Brandy, for *London*, and consign'd them to *L. Lestock*, there to sell for my Account. The whole Cost, *&c.* amounting to - - - - -	200	—	—
17	Received from *Abel Archer* of *Nantz per* Letter of —— Invoice of 37 Pipes Brandy shipp'd in the *Lion* of *Liverpoole*, Captain —— for *Dublin m. u.* amounting to - - -	200	—	—
18	*Lewis Lestock* of *London* has sent me an Acc^{t}. Sales of 40 Pipes Brandy, (N°. 16) the N^{t}. Proc. amounting to 220*l. Engl.* at 10 *per Cent.* and that, according to my Orders, he has shipp'd, in Return from thence, in the *George* of *Dublin*, for *Cork*, 500 ℔. Green Tea, and consign'd it to *Ebenezer Pike*, there to sell for my Account - -	242	—	—
	Received			

19 Receiv'd from on Board the *Nativity* of *Wexford* 10 Tun of Claret, consign'd to me, by *Peter Laroche* of *Bourdeaux*, according to my Orders, and for my Account,

	l.	*s.*	*d.*
The Cost and Charges till on Board, amounting, *per* Invoice, to	220	0	0
Paid Duty here, at 14*l. per* Tun	140	0	0

£. 360 — —

20 *Lewis Lestock* of *London* advises me, that he has paid, for my Account, the Draft of *Peter Laroche* of *Bourdeaux*, in Favour of *Digby* and Co. of *London*, for 200*l. English*, Exchange at 10 *per Cent.* — — — — — 220 — —

21 Receiv'd Advice, that the *Dolphin* of *Dublin* is lost, in her Way hither from *Cadiz*: I had on Board, Lemons and Oranges, to the Value of 100*l.* shipp'd and consign'd to me, by *Edward Hall*, according to my Orders, and for my Account — — — — — 100 — —

22 Drawn on *John Nash* of *Leghorn*, a Bill of 100*l.* Sterling, to the Order of *William Warren* of *Dublin*, who has paid me the Value in ready Money — — — 100 — —

23 Receiv'd, from on Board the *Eagle* 40 Chests Florence Wine, and 20 D° Oil, shipp'd by *John Nash* of *Leghorn*, and consign'd to me, for my Account,

	l.	*s.*	*d.*
The Cost, there,	125	0	0
Paid Duty, &c. here,	7	0	0

132 — —

Sold the Whole to *John Healey*, for his promissory Note, payable in 6 Months, of — — — — 150 — —

24 Paid the Master of the *Eagle*, the Freight and other Charges on the Florence Wine and Oil, lately receiv'd, and sold, (N°. 23) — — — — — 10 — —

25 Receiv'd from on Board the *Joseph* of *Nantz*, 10 Pipes Brandy, consign'd to me by *Abel Archer*, for my Acc^t. He also advises me, that he has drawn on *Digby* & Co. of *London*, for my Account, for amount thereof, *viz.* ——— 2600 *Livres*, at 32*d. Engl/h per* Δ is 115*l.* 11*s.* 1 ½ *d.* and Exchange between *London* and *Dublin* at 10 *per Cent.* is here — — — — 127 2 2½

ANSWERS

ANSWERS TO THE FIRST SET.

Proper Accounts Domestic.

	1.	£.
A.	Brandy Dr. to Cash - -	50
B.	Cash Dr to Brandy - -	50

	2.	
A.	Tobacco Dr. to Rum - -	60
B.	Rum Dr. to Tobacco - -	60

	3.	
A.	Hops Dr. to Notes, Pay^{s}.	70
B.	Bills and Notes Dr. to Hops	70

	4.	
A.	Hides Dr. to Bills and Notes	80
B.	Bills and Notes Dr. to Hides	80

	5.	
A.	Sugar Dr. to Bills and Notes	90
B.	Bills and Notes Dr. to Sugar	90

	6.	
A.	Tea Dr. to Bills and Notes	100
B.	Notes pay^{s}. Dr. to Tea -	100

	7.	
A	Coffee Dr. to B - - -	110
B.	A. Dr. to Coffee - -	110

	8.	
A.	Wine Dr. to B. - - -	120
B.	A. Dr. to Wine - -	120

	9.	
A.	Rum Dr. to C. - - -	130
B.	Bills and Notes Dr. to Rum	130

	10.	
A	Indigo Dr. to C. - - -	140
B.	Bills and Notes Dr. to Indigo	140

	11.	£.
A.	Butter Dr. to Sund. 150*l.* viz. To Brandy 100 To Cash - 50	150
B.	Sundries Dr. to Butter 150*l.* Brandy - 100 Cash - - 50 - - - -	150

	12.	
A.	Tallow Dr. to Cash - -	160
B.	Cash Dr. to Tallow - -	160

	13.	
A,	Linen Dr. to B - - -	170
B.	A. Dr. to Linen - - -	170

	14.	
A.	Wool Dr. to Bills and Notes	180
B	Sund. Dr. to Wool 180*l. viz.* B. and Notes 120 Notes pay^{s}. 60 - - -	180

	15.	
A.	Leather Dr. to Sund. 190*l.* To C. - 50 To D. - 60 To N. pay^{s}. 80	190
B.	Bill and Notes Dr. to Leather - - - -	190

	16.	
A.	Ship *Bonadventure*, Dr. to Notes pay^{s}. - - -	400
B-	Bills and Notes Dr. to Ship *Bonadventure* - - -	400

17. £.

A. Sund. Dr. to Sund. 150*l.*
viz.
Claret 100 | To Tobacco 80
Vinegar 50 | To Hops 70 — 150

B. Sund. Dr. to Sund. 150*l.*
viz.
Tobacco 80 | To Claret 100
Hops 70 | To Vinegar 50 — 150

18.

A. Sund. Dr. to Sund. 195*l.*
viz.
Butter 55 | To Cash 45
Tallow 65 | To Hops 95
Hides 75 | To B. 55 — 195

B. Sund. Dr. to Sund. 195*l.*
viz.
Cash 45 | To Butter 55
Hops 95 | To Tallow 65
A. 55 | To Hides 75 — 195

19.

A. Spice Dr. to Ship *Bonadventure* - - - 150
B. Ship *Bonadventure* Dr. to Spice - - - 150

20.

A. Wine Dr. to Cash - - 15

21.

A. Ship *Bonadventure* Dr. to Cash - - - - 50

22.

A. Cash Dr. to Ship *Bonadventure* - - - - 60

23.

A. Profit and Loss Dr. to Cash 6
B. Cash Dr. to Profit and Loss 6

24.

A. Hops Dr. to Cash - - - 5
B. Cash Dr. to Hops - - - 5

25.

A. B Dr. to Cash - - - 100
B. Cash Dr. to A. - - - 100

26. £.

A. Notes pay^a. Dr. to Cash - 100
B. Cash Dr. to Bills and Notes 100

27.

A. C. Dr. to Cash - - 60
B. Cash Dr. to Bills and Notes 60

28.

A. D. Dr. to B. - - - 77
B. A. Dr. to Cash - - - 77
D. Cash Dr. to A. - - - 77

29.

A. B. Dr. to C. - - - - 50
B. C. Dr. to A. - - - - 50
C. A. Dr. to B. - - - - 50

30.

A. Notes pay^a. Dr. to Bills and Notes - - - 100
B. Notes pay^a. Dr. to Bills and Notes - - - - - 100

31.

A. D. Dr. to Cash - - - 100
B. Cash Dr. to C. - - - 100

32.

A. D. Dr. to C. - - - - 100

33.

A. B. Dr. to C. - - - - 150
B. D. Dr. to A. - - - - 150

34.

A B. Dr. to Sund. 80*l.*
viz.
To Cash - 77 13 4¾
To P. & Loss 2 6 7¼

B. Sund. Dr. to A. 80*l. viz.* 80
Cash - 77 13 4¾
P. & Loss 2 6 7¼ - - 80

35.

A. Sund. Dr. to B. 100*l.*
viz.
Cash - - 60
P. and Loss 40 - - - 100

B. A. Dr. to Sund. 100*l. viz.*
To Cash - 60
To P. & Loss 40 — 100

36.

		£.	s.
A	Profit and Loss Dr. to B.	40	
B.	A. Dr. to Profit and Loss	40	

37.

A	Bills and Notes Dr. to Cash	98	
B	Cash Dr. to Bills and Notes	98	

38.

A	Bills and Notes Dr. to C.	49	10
C.	A. Dr. to Bills and Notes	49	10

39.

A	B. Dr. to C.	110	
B	Bills and Notes Dr. to A.	110	

40.

A	Bills and Notes Dr. to C.	80	
C	A. Dr. to Bills and Notes	80	

41.

A	Bills and Notes Dr. to Cash	100	
P	Cash Dr. to Notes pay^.	100	

42.

A	Cash Dr. to Insurance	25	
B.	Ship *Providence* Dr. to Cash	25	

43.

A	Bills and Notes Dr. to Insurance	5	
B	House Dr. to Notes pay^.	5	

44.

A	Insurance Dr. to Cash	420	
B.	Cash Dr. to Ship *Providence*	420	

45.

A.	Bottomry Dr. to Cash	100	

46.

A.	Bottomry Dr. to Cash	200	

47.

A.	Bottomry Dr. to Wares	300	

48.

		£.
A.	No Posting here.	

49.

A.	*John Nash, Leghorn*, my Acc^. Dr. to Bottomry	250

50.

A.	Bills and Notes Dr. to Bottomry	360

51.

A.	B. Dr. to Cash	100
B.	Cash Dr. to A.	100

52.

A.	Cash Dr. to Profit and Loss	3
B.	Profit and Loss Dr. to Cash	3

53.

A	Cash Dr. to Sundries, 103*l.* *viz.*		
	To B.	100	
	To P. and Loss	3	
			103
B.	Sundries Dr. to Cash 103*l.* *viz.*		
	A.	100	
	Profit & Loss	3	
			103

54.

A.	Bonds Dr. to Cash	500
B.	Cash Dr. to Bonds pay^.	500

55.

A.	Cash Dr. to Bonds	15
B.	Bonds pay^. Dr. to Cash	15

56.

A.	Cash Dr. to Bonds	515
B.	Bonds pay^. Dr. to Cash	515

57.

A.	A. and B. Dr. A.	100

Proper Foreign Trade.

		£.	
1	Voyage to *Bourdeaux* in the *Rover Galley* Dr. to Cash	125	—
2	Voyage to *Nantz* in the *George* of *Dubl n* Dr. to Sund. £.350		
	viz. To *William Ford* — — — 300		
	To Cash — — — 50		
		350	—

					£.	s.	d.
3	Voyage to *London* in the *Ann* and *Mary*, Dr. to Sund. £.180						
	viz. To Linen Cloth			170			
	To Cash			10	180	—	—
4	Voyage to *Leghorn* in the *William* of *Dublin*, Dr. to Sund. £,366 15*s. viz.*						
	To Cash, paid for Butter, & Charges on the Cargo			70			
	To Tallow			160			
	To *Michael Smith*			68			
	To Brandy			18 15			
	To D°. Ship			50	366	15	—
5	Voyage to *Bilboa* in the *James* of *Cork*, Dr. to Sund. £.180						
	viz. To Leather			70			
	To B. for the up, Leath.			65			
	To Cash for Duty, &c.			15			
	To d°. Ship for my ⅓ Fr.			10			
	To *Adam Bray* for his ⅔			20	180	—	—
6	Sund. Dr. to Cash			£.15 *viz.*			
	Voyage to *Bilboa*			9			
	Ship *James* for my ⅓			6	15	—	—
7	Profit and Loss Dr. to Voyage to *Bourdeaux* in the *Rowe Galley* my Acc^{t}.				25	—	—
8	*Abel Archer, Nantz*, my Acc^{t}. Dr. to Voyage to Do. in the *George* of *Dublin*				425	—	—
9	No Posting here till I receive the Acc^{t}. Sales						
10	*John Nash, Leghorn*, my Acc^{t}. Dr. to Voyage to Leghorn				240	—	—
11	*Lewis Leslock, London*, my Acc^{t}, Dr. to Sund. £.252 *viz.*						
	To Voyage to *London*			151 14			
	To Ship *James*			100 6	152	—	—
12	Bills and Notes Dr. to Voy. to *London* in the *Ann & Mary m. a*				225	—	—
13	Profit and Loss Dr. to *Abel Archer, Nantz*, my Acc^{t}.				10	—	—
14	Voy. to *Lond.* in the *Ann & Mary*, Dr. to *L. Leslock* of Do. *m. a.*				5	—	—
15	Voy. to *Leghorn* in the *William* of *Dub.* Dr. to *J. Nash* of Do. *m. a.*				15	—	—
16	Voy. to *Lon.* in the *George* of *Dub.* Dr. to *A. Archer* of *Nantz, m. a.*				200	—	—
17	Brandy *m. a* Dr. to *Abel Archer, Nantz, m. a.*				200	—	—
18	Voy. to *Cork* in the *George* of *Dublin* Dr. to Voy. to *London* my Acc^{t}. 220*l.* at 10 *per Cent.*				242	—	—
19	Claret Dr. to Sundries			£.360 *viz.*			
	To *P. Laroche, Bourd. M. A.* 220						
	To Cash			140	360	—	—
20	*Peter Laroche* of *Bourdeaux m. a.* Dr. to *L. Lawson m. a.* 200*l. English*, at 10 *per Cent.*				220	—	—
21	Profit and Loss Dr. to *Edward Hall* of *Cadiz, m. a.*				100	—	—
22	Cash Dr. to *John Nash* of *Leghorn, m. a.*				100	—	—
23	Bills and Notes Dr. to Sundries			£.150 *viz.*			
	To *J. Nash* of *Leghorn, m. a.* 125						
	To Cash			7			
	To Profit and Loss			18	150	—	—
24	Charges Dr. to Cash				10	—	—
25	Brandy Dr. to *Digby* and Co. *London, m. a.*				127	2	1½

QUESTIONS
OF THE
SECOND SET.

FACTORAGE.

		£.	s.	d.
1	RECEIVED from on Board the S^t. *Lewis* of *Bourdeaux*, 20 Tuns of Claret, consign'd by me *Peter Laroche* of said Place to sell for his Account. — Paid Duty and other Charges, here - - - - - - -	340	—	—
2	Sold, for ready Money, 1 Tun *Laroche*'s Claret - - -	40	—	—
3	Sold to A. on Account, 1 Tun of d°. Claret at - - -	42	—	—
4	Sold to B. at 1 Month, 1 Tun of d°. Claret at - - -	42	—	—
5	Sold to C. on his Note, 1 Tun of d°. Claret at - - -	42	—	—
6	Sold to D. in Paym^t. of my own Note, 1 Tun d°. Claret at	42	—	—
7	Sold to E. in Paym^t. of A's Bill on me, in his Favour, 1 Tun d°. Claret, at - - - - - - - - -	42	—	—
8	Sold to F. 2 Tuns of d°. Claret at 42*l. per*, for 60 Tubs of Butter, which Do *Laroche* order'd me to buy, for his Account - - - - - - - - - -	84	—	—
9	Sold to G. 2 Tuns of d°. Claret at 40*l. per*, for 400 Galls. Rum at 4*s. per*, which I had Occasion for - - -	80	—	—
10	Bartered 4 Tuns of d°. Claret, at 40*l. per*, for my own Beef, d°. *Laroche* having ordered me to buy Beef for his Acc^t	160	—	—
11	Took to my own Account the remaining 6 Tuns of Claret, d°. at 40*l. per* - - - - - - -	240	—	—
12	Shipp'd for *P. Laroche*, *Bourdeaux*, the Beef and Butter mentioned in N°. 8 and 10, and paid Duty, *&c.* at shipping	10	—	—
13	Being to send *P. Laroche* an Acc^t. Sales of his Claret; and to close that Acc^t. *l. s. d.* I charge the After-charges, not posted hitherto, which amount to - - - - 8 0 0 My Commission on the Total Sales, (814*l.*) at 2½ *per*, - - - - - - - - 20 7 0 So that, deducting all the Charges from the Total Sales, the N^t Proceeds is - 445 13 0	474	—	—
14	My Provision on the Butter and Beef, shipp'd (N°. 12) at 2 ½ *per Cent.* is - - - - - -	6	2	—
15	After closing *Laroch*'s Acc^t. Claret, and sending him the Account Sales, I find an Omission of 4*l.* Charges on said Claret not posted - - - -	4	—	—

		£.	s.	d.
16	Bought for ready Money, by Order, and for Account of said *Laroche*, 5 Tun of Tallow, at 30*l. per*, and shipp'd them in the *Rover*, for *Bourdeaux*, to the Consignation of d°. Paid Duty, &c. 20*l.* in all - - - -	170	—	—
17	My Provision on the Tallow sent *Laroche, viz.* on 170*l.* at 2 ½ *per Cent.* is - - - - -	4	5	—
18	Since the closing of *Laroche*'s Account Claret, I have made Abatement for Defect therein, and refunded to the Buyers, in ready Money - - - -	5	—	—
19	Remitted to *Laroche*, in Part of the N°. Proceeds of his Claret	200	—	—
20	Remitted to *Digby* and Co. of *London*, a Bill of *Digby* and C° of *Dublin*, in their Favour, for Acc°. of *Peter Laroche*, being the Balance of his Acc°. Curr°. Value paid said *Digby* and Co. of *Dublin* - - - -	46	6	—
21	Receiv'd from on board the *Vigilant* of *Rochelle*, 10 Pipes Brandy, containing 1000 Gallons, consign'd to me by *Lewis Martin*, to sell for his Account: Paid Duty and other Charges - - - - -	125	—	—
22	Sold to A. 2 Pipes, each containing 100 Gallons, at 4*s. per* Gallon, for ready Money - - - -	40	—	—
23	Sold to B. 2 d°. each containing 100 Gallons, at 4*s.* 2*d. per* Gallon, at 3 Months - - - -	41	13	4
24	Sold to C. 2 d°. each containing 100 Gallons, at 4*s.* 3*d. per* Gallon, half ready Money, Half at 2 Months - -	42	10	—
25	Taken to my own Account, the remaining 4 Pipes, containing 400 Gallons, at 4*s. per* Gallon - - -	80	—	—
	The said Pipes being over-gauged 5 Gallons each, I have made Abatement to every Buyer accordingly, before the Account was closed.			
26	To A. I have refunded - - - - -	2	—	—
27	To B. I have abated in Acc°. the Money being not yet due,	2	1	8
28	To C. I have abated 2*l.* 2*s.* 6*d.* and received the Remainder of his Debt - - - - -	19	2	6
29	Made the like abatement to myself on each of the Pipes	4	—	—
30	Laid out farther Charges on *Lewis Martin*'s Brandy - -	5	10	—
31	My Provision on the Sales of said Brandy (amounting to 204*l.* 3*s.* 4*d.* at 2½ *per Cent.* - - - -	5	2	1
32	The N°. Proc. of said Brandy, which closes the Acc°. being	58	7	1
33	Bought from *William Ford*, for Account of *Lewis Martin*, *viz.*			

l. s. d.

3 Tuns Tallow, at 30*l. per* Tun, is - 90 0 0

l. s. d.

Paid him in part - - 60 0 0

The Rem. I am to pay in 3 Mo. 30 0 0

90 0 0

Shipp'd said Wares in the *Betty*, for *Rochelle*, to the Consignation of said *Martin*, for his Account.

Paid Charges at shipping	-	-	-	4	10 0
My Commission, at 2½ *per Cent.*	-	-	-	2	7 3
				96	17 3

I was in debt to Laroche, Lar. was in debt to Digby & D. of Lon. was in debt to D. of Dub.

		£.	s.	d.
34	Paid Ready Money for insuring 180*l.* on *Laroche*'s Tallow, (N°. 16) - - - - - - -	3	12	—
35	Insured, by *Lewis Martin*'s Directions, his 3 Tuns of Tallow, the Premium being - - - - - -	2	—	—
36	Paid *Digby* & C°. of *Dublin*, a Bill of said *Martin*'s, their Fav	45	—	—
37	Paid *W. Ford*, what was due to him, for *L. Martin*'s Account	30	—	—
38	Suppose without any Directions of *Lewis Martin*, I discount the 30*l.* and paid *William Ford* in full - -	29	10	—
39	Suppose, by *Lewis Martin*'s Directions, I discounted the 30*l.* paying in full. - - - - - - -	29	10	—
40	Received from *William Warren*, by Order of *Garret Walsh* of *Nantz*, to be laid out on his Account - - -	100	—	—
41	B. (mention'd N°. 4) pays me what he ow'd for *Laroche*'s Claret - - - - - - -	42	—	—
42	B. (mention'd N°. 23) discounts to me 39*l.* 11*s.* 8*d.* which he ow'd for *Lewis Martin*'s Brandy; and pays in full the Abatement being made on said *Martin*'s Account,	39	—	—
43	Suppose, in the last Question, the Abatement had been made on my own Account, as being in need of Money; and I receive in full - - - - - - -	39	11	8
44	Suppose B. died, and the Debt be lost beyond Recovery -	39	11	8
45	By Order of *Abel Archer* of *Nantz*, I have bt. for ready Money, at the Custom-House Auction, the 10 Pipes of his Brandy, that had been made a Prize by the *Dublin* Privateer - - - - -	300	—	—
46	By Orders of *John White* of *Rochelle*, I have given Orders to my Correspondent *Lewis Lestock* of *London*, to send me a Parcel of Teas, for Account of said *White*, which Teas I have this Day received, being, as *per* Invoice 400*l. Eng.* which, at 8¼ *per Cent.* is here 434 0 0 / Paid Duty and other Charges here - 350 0 0	784	—	—
47	Shipp'd for *Galway*, in the *Providence*, *A. B.* Master, 4 Pipes of *Abel Archer*'s Brandy, to the Address of my Correspondent *Pat. Lynch*, to be sold for the Account of said *Archer*. — Paid Charges, here - - -	12	—	—
48	Receiv'd from *Pat. Lynch* of *Galway*, an Acct. Sales of *Abel Archer*'s 4 Pipes Brandy; the Nt. Proc. amounting to	145	—	—
49	Paid to *C. D.* in ready Money, the Draft of *L. Lestock*, for Amt. of *John White*'s Tea, being 400*l. Eng.* at 8½ *per*	434	—	—

ANSWERS

ANSWERS TO THE SECOND SET.

FACTORAGE.

		£.	s.	d.
1	*LAROCHE* his Account Claret, Dr. to Cash	340	—	—
2	Cash Dr. to *Laroche*, his Account Claret	40	—	—
3	A. Dr. to *Laroche* his Account Claret	42	—	—
4	B. Dr. to *Laroche* his Account Claret	42	—	—
5	Bills and Notes Dr. to *Laroche*, his Account Claret	42	—	—
6	Notes payable Dr. to *Laroche* his Account Claret	42	—	—
7	A. Dr to *Laroche*, his Account Claret	42	—	—
8	*Laroche* his Account Dr. to his Account Claret	84	—	—
9	Rum Dr. to *Laroche* his Account Claret	80	—	—
10	*Laroche* his Account Dr. to his Account Claret	160	—	—
	Claret Dr. to Beef	160	—	—
11	Claret Dr. to *Laroche* his Account Claret	240	—	—
12	*Laroche* his Account Dr. to Cash	10	—	—
13	*Laroche* his Account Claret Dr. to Sundries £.474 *viz.*			
	l. s. d			
	To Cash for Charges 8 0 0			
	To Commission - 20 7 0			
	To *Laroche* his Acct. 445 13 0	474	—	—
14	*Laroche* his Account Dr. to Commission	6	2	—
15	*Laroche* his Account Dr. to Cash	4	—	—
16	*Laroche* his Account Dr. to Cash	170	—	—
17	*Laroche* his Account Dr. to Commission	4	5	—
18	*Laroche* his Account Dr. to Cash	5	—	—
19	*Laroche* his Account Dr. to Cash	200	—	—
20	*Laroche* his Account Dr. to Cash	46	6	—
21	*Lewis Martin, Rochelle* his Account Brandy Dr. to Cash	125	—	—
22	Cash Dr. to *Martin* his Account Brandy	40	—	—
23	B. Dr. to *Martin* his Account Brandy	41	13	4
24	Sundries Dr. to *Martin* his Account Brandy £.42 [illegible] *viz.*			
	Cash - - - - 21 5 0			
	C. - - - - 21 5 0			
		42	10	—
25	Brandy Dr. to *Martin* his Account Brandy	80	—	—
26	*Martin* his Account Brandy Dr. to Cash	2	—	—
27	*Martin* his Account Brandy Dr. to B.	2	1	8
28	Sundries Dr. to C. £.21 5*s*. *viz.*			
	Cash - - - - 19 2 6			
	Martin H. A. Brandy 2 2 6			
		21	5	—

Martin

		£.	s.	d.
29	*Martin* his Account Brandy Dr. to Brandy - - -	4	—	—
30	*Martin* his Account Brandy Dr. to Cash - - - -	5	10	—
31	*Martin, H. A.* Brandy, Dr. to Commission - - -	5	2	1
32	*Martin, H. A.* Brandy, Dr. to *Martin* his Account - -	58	7	1
33	*Martin* his Account Dr. to Sundries £. 96 17s. 3d. *viz.*			
	l. s. d.			
	To Cash - - 64 10 0			
	To *William Ford* - 30 0 0			
	To Commission 2 7 3			
		96	17	3
34	*Laroche* his Account Dr. to Cash - - - - - - - - -	3	12	—
35	*Martin* his Account Dr. to Insurance - - - - - - -	2	—	—
36	*Martin* his Account Dr. to Cash- - - -	45	—	—
37	*William Ford* Dr. to Cash - - - - - - - - -	30	—	—
38	*William Ford* Dr. to Sundries - - - - - £.30 *viz.*			
	To Cash - - 29 10 0			
	To Profit and Loss 00 10 0			
		30	—	—
39	*William Ford* Dr. to Sundries - - - £.30 *viz.*			
	To Cash - - 29 10 0			
	To *Martin* his Acct. 00 10 0			
		30	—	—
40	Cash Dr. to *Garret Walsh, Nantz*, his Account - -	100	—	—
41	Cash Dr. to B. - - - - - - - - - -	42	—	—
42	Sundries Dr. to B. - - - £.39 11s. 8d. *viz.*			
	Cash - - 39 00 0			
	Martin his Acct. Brandy 11 8			
	- - - - - -	39	11	8
43	Sundries Dr. to B. - - £.39 11s. 8d. *viz.*			
	Cash - - 39 00 0			
	Profit and Loss - 00 11 8			
	- - - -	39	11	8
44	*Martin* his Account Dr. to B. - - - - -	39	11	8
45	*Abel Archer, Nantz*, his Account Dr. to Cash - - -	300	—	—
46	*John White, Rochelle*, his Account Tea Dr. to Sund. £.784			
	To *L. Lestock, London, M. A.* 400 *Eng.* at 8½ *per Ct.* 434 00 0			
	To Cash - - 350 00 0			
		784	—	—
47	*Abel Archer, Nantz*, his Account Brandy Dr. to Cash -	12	—	—
48	*Pat Lynch, Galway*, his Account Dr. to *A. Archer, Nantz*, his Account Brandy - - - - - - -	145	—	—
49	*Lewis Lestock, London*, my Account Dr. to Cash 400*l. Eng.* at 8½ *per Cent.* - - - - - - -	434	—	—

QUESTIONS OF THE THIRD SET.

	COMPANY.	Acting Persons
1	A. and B. (Co. N°. 1.) buy a Ship call'd the *Swan* for 360*l.* ⅔ for A's Acc^{t}. ⅓ for B's Acc^{t}. each paying his Share in Ready Money. - - - - - - - - - - - - - - -	A. B.
2	A. pays 60*l.* for refiting Ship the *Swan*. - - - - - - -	A. B.
3	A. receives 100*l.* for Freight of Ship the *Swan*.	A. B.
4	B. advances to A. 200*l.* to be laid out, as A. shall think proper for their joint Account, each ½.	A. B.
5	A. lays out 300*l.* on Linen, for his own and B's Acc^{t}. each ½	A. B.
6	A. buys for Acc^{t}. d°. Co. 1, each ½, 150*l.* worth Beef,	
	l. s. d.	
	Of which He pays, in Ready Money - - - 100 0 0	
	B. pays the Rem. in Ready Money, 50 0 0	
	150 0 0	A. B.
7	A. buys for Account Co. 1, each ½, 200*l.* worth of Tallow, each paying his Share in Ready Money.	A. B.
8	A. ships in the *Ann* and *Mary* of *Dublin*, for *Nantz*, for Account Co. 1, each ½.	
	l. s. d.	
	Tann'd Leather, just bought by him for Ready money - - - 200 0 0	
	Duty and other Charges paid by A. - 4 0 0	
	His Commission, at 2½ *per Cent* 5 2 0	
	209 2 0	A. B.
9	A. receives from B. for his Share of aforesaid Cargo, in Ready Money, 104*l.* 11*s.*	A. B.
10	A. ships in the *Mary*. of *Dublin*, for *Rouen*, Acc^{t}. Co. 1,	
	l. s. d.	
	Beef of said Company's, N°. 6, which cost - 150 0 0	
	Tallow ——— N°. 7, which cost - 200 0 0	
	Duty and other Charges paid by A. - 15 0 0	
	A's Commission on the Whole, at 2½ *per Cent*, 9 2 6	
	374 2 6	A. B.
	A's share of which is - - - - - 187 1 3	
	B's share (of which he pays nothing yet) 187 1 3	

11 A. ships in the *Swan*, for Acc^t. Co. 1, each Half, for *London*. — Acting Persons

	l.	*s.*	*d.*	
The Linen, (mention'd N°. 5) which coſt -	300	0	0	
More put in by B. formerly charged in B's Books, valued at - - -	160	0	0	
The Freight, valued at - - -	6	0	0	
Charges paid by A. at ſhipping - -	8	0	0	
A's Comm. at 2½ *per Cent*, on the whole, is	11	17	0	
	485	17	0	A. B.

12 A. receives, *per* the *Eagle* from *Peter Laroche* of *Bourdeaux*,

	l.	*s.*	*d.*	
40 Tun of Claret, for Account of A. and B. each Half; the Coſt, &c. there	600	0	0	
A. pays Duty, &c. - - -	640	0	0	
	1240	0	0	A. B.

13 A. gives C. an Aſſignment on B. for 120*l.* which B, pays - A. B.

14 *Peter Laroche* of *Bourdeaux* draws on A. a Bill of 600*l.* Favour D. on Account of Claret (N°. 12)—A. accepts the Bill, and pays it as follows, *viz.*

	l.	*s.*	*d.*	
In ready Money, for his Half - -	300	0	0	
His Bill on B. for B's Half - -	300	0	0	
	600	0	0	A. B.

15 A. ſells to C. at 3 Months, 2 Tun Claret, belonging to Company 1, at 40*l. per* Tun - - - - £80 A.

16 A. ſells 4 Tun d°. Claret, at 40*l. per*, for ready Money £160 A.

17 A. ſells B. [his Partner] in Account 5 Tun d°. Claret, at 36*l. per* Tun - - - - £180 A.

18 A, receives from N. at *Nantz*, an Account Sales of tann'd Leather, ſhipp'd (N°. 8) in the *Ann* and *Mary*, Account Company 1. N^t. Proceeds - - £250 A. B.

19 A. receives from R. at *Rouen*, an Account Sales Beef and Tallow (N°. 10) in the *Mary*, for Account Co. 1 the N^t. Proceeds amounting to 458*l.* for which Sum, R. ſends A. by the ſame Poſt a Bill on B, the partner, who ow'd R. ſo much which B. accepts - - - - A. B.

20 A. receives from L. at *London*, an Acc^t. Sales of Linen ſhip'd (N°. 11) in the *Swan*, for Acc^t. Co. 1; the N^t. Proceeds amounting to 600*l.* together with the following wares received in Return, per ſaid Ship, for Acc^t. ſaid Co. *viz.*

	l.	*s.*	*d.*	
20 Bags Hops at - -	270	0	0	
6 Cheſts Tea at - - -	270	0	0	
Duty and other Charges, there, -	60	0	0	
	600	0	0	A. B.

A. pays here, Duty, &c. - - £100

21 A. C. & D. (Co. 2) join in partnership, each $\frac{1}{3}$; and put in, as follows, — Acting Persons

	l.	*s.*	*d.*
C. puts in Tallow, formerly bo^t. and charg'd, worth	150	0	0
D. puts in Hides, now receiv'd, in Barter for Rum	120	0	0
A. puts in Butter, just bo^t. for ready Money	100	0	0
A. ships these Wares in the *Swan*, for *Cadiz*, paying Duty, *&c.* here	50	0	0
	420	0	0

Each Partner's Share of the Cargo amounts to 140 0 0 — A.C.D.

22 A. receives from *Hall*, *Cadiz*, an Account Sales of the Wares shipp'd (N°. 21) in the *Swan*, for Account Company 2. The N^t. Proceeds amounting to 510*l.* *Hall* also advises A. that he has, according to his Orders shipp'd in d°. Ship, for *London*, for Account Co. 2, in Return of the N^t. Proceeds, as much *Alicant* Wine as amounts to - £300 — A.C.D.

23 A. Charges for Freight of both Cargoes in the *Swan*, *viz.* that to *Cadiz*, and that to *London*. for the former 60*l.* for the latter 40*l.* - - - - £100 — ABCD

24 B. being willing to sell his $\frac{1}{3}$ of Ship *Swan*, and Partners of Co. 2, desiring to be equally concerned in the said Ship; B. sells his $\frac{1}{3}$ and A. another $\frac{1}{3}$ to C. D. each $\frac{1}{3}$ being 150*l.* payable at 1 Month - - - - — ABCD

25 Co. 2. buys from Co. 1. the Remainder of their Claret, *viz.* 29 Tun, at 36*l.* which amounts to 1044*l.*

	l.	*s.*	*d.*
C. pays down his $\frac{1}{3}$ in ready Money	348	0	0
D. pays down in ready Money -	174	0	0
B. takes up for his half D°. the Sum paid down	522	0	0

ABCD

26 A, receives from C. his Partner in Co. 2. 250*l.* for his Bill on N, at *Nantz*, who owed so much to A for N^t Proceeds of Leather, sold by him account Co. 1 N°. 18. - - — A

27 B. of Co. 1. passes to A. in part Payment of what he owed him, a Promissory Note of D's Co. 2 payable at 1 Mo. for 100*l*

28 A. sells to C. of Co, 2 in Account *vide* N°. 20.

	l.	*s.*	*d.*
2 Bags Hops belonging to Co. 1 for	42	0	0
1 Chest of Do. Co 1. Tea for - -	60	0	0

A.

29 A. receives certain Advice that Ship the *Swan*, together with Cargo, both belonging to Co. 2. is lost in her Way from *Cadiz* to *London*.

	l.	*s.*	*d.*
The Ship was worth - - -	450	0	0
The Cargo - - - -	300	0	0

A.C.D

30 A. receives from *Hall* of *Cadiz*, a Bill of 210*l.* for what remained due for Wares belonging to Co. 2. formerly sold by said *Hall*, (No. 22.) The Bill is paid on Sight, and each Partner receives his Share - - - - — A.C.D.

31 A. & B. (of Co. 1.) intending to break up Company, divide Wares betwen them, *viz.* — Acting Persons

	l.	*s.*	*d.*	
A. takes to his own Acct. 18 Bags Hops valued at	315	0	0	
B. takes remaining 5 Chests Tea, for -	291	13	4	A. B.

32 (Co. 3) A. in *Dublin*, L. at *London*, N. at *Nantz* enter Company, each to manage as occasion shall require. In Pursuance to this Agreement, A. buys, and ships to N. at *Nantz*, tann'd Leather, Co. 3 each ⅓, which cost in ready Money 200*l.* His Commission, at 2½ *per Cent*, is 5*l.* In all 205*l.* and advises his Partners hereof: Ex^a. suppose 10 *per Cent*, 30*d. Eng.* and 33*d. Ir. per* △ *French*, — A.L.N

33 N. receives the Leather, and paid Duty, &c. 200 *Liv. Tourn.* — N.

34 N. sells the whole for ready Money - - - 6000 *Liv.*
His Commission, at 2½ *per Cent*, - 150 *Liv.*
Other Petty Charges paid by N. in ready Money - - 70

The N^t. Proceeds, he advises A. and L. *per* Account Sales, is - - 5580 *Liv.* — N.A.L.

35 N. ships for Account Co. 3 to L. Brandy, which cost him 6000 *Liv. Tourn.* and advises A. and L. hereof - — N.A.L.

36 L. receives the Brandy, sells it immediately for a Cargo Hops already shipp'd, which he consigns to A. for Account Co. 3, advises N. thereof, the Cargo valued at 370*l. Eng.* — L.N.A.

37 A. receives the Hops and sells them for ready Money 345*l* of which he advises L. & N and sends to each the Ballance of their Accounts Current

	l.	*s.*	*d*	
To L. - - -	46	13	4	
To N. - - .	53	1	8	

— A.L.N.

38 A. in *Dublin* and L. of *London*, agree to carry on an Account or Correspondence in Ex^a. in Partnership, to share equally the Gain or Loss by Ex^a. on the mutual Drafts and Remittances. In pursuance to this Agreement, A. remits to L. his own Bill on *Digby*, & Co. *London* for 300*l. Eng.* at 10 *per Cent* which Sum L. receives accordingly - - - - - — A. L.

39 L. *London*, takes up from *Michael Clancy* said Place, his Bill on *William Warren*, *Dublin*, for 350*l. Irish* Value in Account with *Clancy*, *London*, at 11 *per Cent.* this Bill, L. remits to A. of *Dublin*, who receives the contents - - — A. L.

40 L. of *London*, receives 400*l Eng* for his Bill of 448*l. Ir.* on A of *Dublin*, Fav *Thos. Preston*, in Payment thereof, A. gives his own Bill on *Swift* and Co. for that Sum, — A. L.

41 A. of *Dublin* takes up from *Geo. Usher*, a Bill on *Loftus* and Co. *Paris* for 10,090 *L. Tourn.* which he remits to said Co. for their Acct. at 12*d. per*; and, in Payment hereof, gives said *Usher* a Bill on L. of *London*, Ex^a. at 32*d. Eng. per* △ *French*, Who pays it, for joint Acct. of said L. & A. — A. L.

ANSWERS

ANSWERS TO THE THIRD SET.

COMPANY.

			£.	s.	d.
1	A.	Ship *Swan* Dr. to Cash for my $\frac{2}{3}$ D°.	240	—	—
	B.	Ship *Swan* Dr. to Cash for my $\frac{1}{3}$ D°,	120	—	—
2	A.	Sundries Dr. to Cash £60 *viz.*			
		Ship *Swan* for my $\frac{2}{3}$ of Repairs 40			
		B. for his $\frac{1}{3}$ D°. 20			
			60	—	—
	B.	Ship *Swan* Dr. to A. for my $\frac{1}{3}$ Repairs	20	—	—
3	A.	Cash Dr. to Sundries £100 *viz.*			
		To Ship *Swan* for my $\frac{2}{3}$ Freight 66 13 4			
		To B. for his $\frac{1}{3}$ 33 6 8			
			100	—	—
	B.	A. Dr. to Ship *Swan*	33	6	8
4	A.	Cash Dr to B.	200	—	—
	B.	A. Dr. to Cash	200	—	—
5	A.	Sundries Dr. to Cash £300 *viz.*			
		Linen, Co. 1. 150			
		B. 150			
			300	—	—
	B.	Adventure in Co. with A. Dr to A.	150	—	—
6	A.	Sundries Dr to Sundries, £150 *viz.*			
		Beef Co. 1. 75 — To Cash 100			
		B. 75 — To B. 50			
			150	—	—
	B.	Adventure in Co. with A. Dr. to Sundries, £75 *viz.*			
		To Cash 50			
		To A. 25			
			75	—	—
7	A.	Tallow Dr. to Cash	100	—	—
	B.	Adventure Co. with A. Dr. to Cash	100	—	—
8	A.	Sundries Dr to Sundries, £209 2*s.* *viz.*			
		Voy. to *Nantz*, Co. 1. 104 11 — To Cash 204			
		B 104 11 — To Com. 5 2			
			209	2	—
	B.	Adventure Co. with A. Dr. to A.	104	11	—

				£.	s.	d.
9	A	Cash Dr. to B.		104	11	—
	B.	A. Dr. to Cash		104	11	—
10	A.	Sundries Dr. to Sundries £374 21. 6d. viz.				
		Voy. to *Rouen*, Co. 1. 187 1 3	To Beef, D°. Co. 75 0 0			
		B. 187 1 3	To Tallow Co. 1. 100 0 0			
			To Cash 15 0 0			
			To Com. on the whole 9 2 6			
			To B. for his ½ both 175 0 0	374	2	6
	B.	Advent. Co. with A. Dr. to Sund. £187 1 3 viz.				
			To Advent. in Co. with A. 175 0 0			
			To A. for ⅛ Charges 12 1 3	187	1	3
11	A.	Sundries Dr. to Sundries, £485 17 0 viz.				
		Voy. to *London*, Co. 1. 242 18 6	To Linen, Co. 1. 150			
		B. 242 18 6	To B. 312			
			To Ship *Swan*, 4			
			To Cash for Charges 8			
			To Com. on 474 l. 11 17	485	17	—
	B.	Sundries Dr. to Sundries, £312 viz.				
		Adv. Co with A. 242 18 6	To Adv. Co. with A. 150			
		A. advanced for him 69 1 6	To Linen now put in 160			
			To Ship *Swan*, for ⅓ Freight 2	312	—	—
12	A.	1. Sund. Dr. to *P. Laroche, Bordeaux*, for Co. 2. o. a. £600 viz				
		Claret, Co. 1. for my ½ 300 0 0				
		B. 300 0 0		600	—	—
		2. Claret Co. 1. Dr. to Cash, for Duty, &c. paid on d°.		640	—	—
	B.	Adventure Co. with A. Dr. to A.		300	—	—
13	A.	C. Dr. to B.		120	—	—
	B.	A. Dr to Cash		120	—	—
14	A.	*P. Laroche, Bordeaux*, for Co. 10. a. Dr. to Sundries £600 viz.				
			To Cash, for my ½ paid down 300 0 0			
			To B. for my Bill for his ½ 300 0 0	600	—	—
	B.	A. Dr. to Cash		300	—	—
15	A.	C. Dr. to Claret, Co. 1.		80	—	—
16	A.	Cash Dr. to Claret, Co. 1.		160	—	—
17	A.	B. Dr to Claret, Co. 1.		180	—	—
18	A.	N. *Nantz*, for Co. 1. our Account Dr. to Sundries £260 viz.				
			To Voy. to d°. for my ½ N°. Proc. 125			
			To B. for his Half 125	250	—	—
	B.	A. Dr. to Adventure in Company with A		125	—	—

			£.	s.	d.
19	A.	B. Dr. to Voyage to *Rouen*, Company 1. - - - -	225	—	—
	B.	R. *Rouen* Dr. to Sundries £450 *viz.*			
		To Adv. in Company with A. - 225			
		To A. - - - - - 225			
			450	—	—
20	A.	1. Wares from *London*, in Co. 1 Dr. to Voy. to d°. for my ½	300	—	—
		2. Wares Company 1. Dr. to Cash - - - -	100	—	—
	B.	Advent. in Co. with A. Dr. to Advent. in Co. with A.	300	—	—
21	A.	Sundries Dr. to Sundries 420*l.* *viz.*			
		Voy. to *Cadiz*, for my ⅓ 140 | To C. - - 150			
		C. - - - - - 140 | To D. - 120			
		D. - - - - - 140 | To Cash - 150			
			420	—	—
	C.	Sundries Dr. to Tallow £150 *viz.*			
		Adventure in Co with A. & D. - 140			
		A. for Remainder - - - 10			
			150	—	—
	D.	Advent. in Company with A. & C. Dr. to Sundries £140			
		viz. To Rum - - 120			
		To A. for what he advanced for me | 20			
			140	—	—
22	A.	1. *Edward Hall, Cadiz*, for Company 2, our Account Dr.			
		to Sundries £510 *viz.*			
		To Voy. to d°. for my ½ N^t. Proc. - | 170			
		To C. for his ⅓ - - 170			
		To D. for his ⅓ - - 170			
			510	—	—
		2. Sundries Dr to *Hall, Cadiz*, for Company 2, our Account, £300 *viz.*			
		Voyage to *London*, for my ⅓ - - 100			
		C. for his ⅓ - - - - - - 100			
		D. for his ⅓ - - - - - - 100			
			300	—	—
	C.	Sundries Dr. to Adv. in Co. with A. and D. £170 *viz.*			
		Adventure in d°. Company - - 100			
		A. for Remainder N^t. Proceeds - 70			
			170	—	—
	D.	D°. Post - - - - - - - - -	170	—	—
23	A	Sundries Dr. to Sundries £100 *viz.*			
		Voy. to *Cadiz*, for my ⅓ of Freight - - | *l. s. d.* 20 0 0			
		Voy. to *London*, for my ⅓ d°. - - - - | 13 6 8	To S. *Swan*, for my ⅔ Freight - | *l. s. d.* 66 13 4		
		C. for his ⅓ both - | 33 6 8			
		D. for his ⅓ both - | 33 6 8	To B. for his ⅓ 33 6 8		
			100	—	—
	B.	A. Dr. to Ship *Swan* - - - - - - -	33	6	8
	C.	Adventure in Company with A. and D. Dr. to A. - -	33	6	8
	D.	D°. Post - - - - - - - - -	33	6	8

				£.	s.	d.
24	A.	1. C. Dr. to B.		150	—	—
		2. D. Dr. to Ship *Swan*		150	—	—
	B.	A. Dr. to Ship *Swan*		150	—	—
	C.	Ship *Swan* Dr. to A.		150	—	—
	D	D°. Poft		150	—	—
25	A	Sundries Dr. to Claret £1044 *viz.*				
		Claret Co. 2. for my ⅓ in d°. Co. brot. from Co. 1	348			
		B. for his Half, taken up in ready Money	522			
		D for what he owes of his ⅓	174			
				1044	—	—
	B.	Cafh Dr. to A.		522	—	—
	C	Adventure in Company with A. and D. Dr. to Cafh		348	—	—
	D.	Adventure in Co. with A. and C. Dr. to Sundries £.348 *viz.* To Cafh 174; To A. 174		348	—	—
26	A.	Cafh Dr. to N. *Nantz*, for Company 1, our Account		250	—	—
27	A.	D. or Bills and Notes Dr. to B.		100	—	—
28	A	C. Dr. to Wares from *London*, Company 1,		102	—	—
29	A	Profit and Lofs Dr. to Sundries £250 *viz.* To Ship *Swan* 150; To Voy. to *London*, Company 2, 100		250	—	—
	C	Profit and Lofs Dr. to Sundries £250 *viz.* To Ship *Swan* 150; To Advent. in Co. with A. and D. 100		250	—	—
	D.	D°. Poft		250	—	—
30	A.	Sund. Dr. to *Hall, Cadiz*, for Co. 2, our Acct. £210 *viz.* Cafh 70; C. 70; D. 70		210	—	—
	C.	Cafh Dr. to A.		70	—	—
	D.	D°. Poft		70	—	—
31	A	Sund. Dr. to Wares from *London*, Co. 1, £606 13 4, *viz.* Hops 315; B. 291 13 4		606	13	4
	B.	Tea Dr. to A.		291	13	4
32	A.	Sundries Dr. to Sundries £205 *Irifh*, *viz.* Voy. to *Nantz*, Co. 3, for my ⅓ 68 6 8; L. *London* his Account, for his ⅓ 68 6 8; N. *Nantz* his Account, for his ⅓ 68 6 8	To Cafh 200; To Commiffion 5	205 *l. Irifh*		
	L.	Voyage to *Nantz* Co. with A. and N. Dr. to A. *Dublin*, my Acct. my ⅓ of 205 *l. Ir.* 68 *l.* 6 *s.* 8 *d.* at 10 *per Cent*, is *Eng.*		*l.* 62	*s.* 2	*d.* 5

33 N. 1 Leather in Company with A. and L. Dr. to A. *Dublin*, my Account
My $\frac{1}{3}$ of £205 *Iriſh* is £68 6 8, at 11*d. per Livre* — *Liv. ſol. den.* 1490 18 2
2 Sales Leather in Co. with A. and L. Dr. to Caſh — 200 *Tournois*

34 N. 1 Caſh Dr. to Sales Leather, in Co. with A. and L. — 6000 *Tournois*
2 Sales Leather in ſaid Company, Dr. to Sundries 5800 *Livres, viz.*

To Commiſſion on 6000 *Livres* --	150
To Caſh, for Charges not poſted, -	70
To A. *Dublin*, his Account, for his $\frac{1}{3}$ N^t Proceeds (5580)	1860
To L. *London*, his Account, for his $\frac{1}{3}$ d^o	1860
To Leather, in Co. for my $\frac{1}{3}$ d^o. -	1860

5800 *Tournois*

A. N. *Nantz*, my Account Dr. to Voyage to D^o. for my $\frac{1}{3}$ of 5580 *Livres* [N^t. Proc. Leather] is 1860 at 11*d. per* - - - - - - - - £85 5 0 *Iri.*

L. N. *Nantz* my Account Dr. to ſaid Company 3, for my $\frac{1}{3}$ d^o. 1860 *Livres*, at 10*d. per, Engliſh*, - - - £77 10 0 *En.*

35 N. Sundries Dr. to Caſh - - 6000 *Livres, viz.*

Voy. to *London*, Co. 3, for my $\frac{1}{3}$	2000
A. *Dublin*, his Account for his $\frac{1}{3}$ d^o. - -	2000
L. *London*, his Account, for his $\frac{1}{3}$ d^o. - -	2000

6000 *Tournois*

A. Voyage to *London*, Company 3, Dr. to N. *Nantz* my Acc^t. for my $\frac{1}{3}$ 6000 *Liv.* is 2000 *Liv.* at 11*d. per* — £91 13 4 *Ir.*

36 L. Voyage to *Dublin*, Company with A. and N. Dr. to Sundries 90*l. Engliſh viz.*

To N. *Nantz* my Account my $\frac{1}{3}$ 6000 *Livres* is 2000 *Livres* at 10*d. per* - -	83 6 8
To Profit and Loſs for Gain by Brandy -	6 13 4

£90 *Engliſh*

N. Voyage to *Dublin*, Company with A. and N. Dr. to Voyage to *London*, Company with D^o. 90*l. Eng.* — 2160 *Tournois*

1 Caſh

37 A. 1 Cash Dr to Sundries £345 *viz.*

To Voy. to *London*, Co. 3, for my $\frac{1}{3}$ 270*l. Eng.* 10 *per cent*	99	
To Profit and Loss for Gain by Hops - - - - -	16	
To L. *London*, his Acc^{t}. for his $\frac{1}{3}$ £345 (Sales Hops) - -	115	
To N. *Nantz*, his Account, for his $\frac{1}{3}$ d^{o}. - - - - -	115	
		£345 *Irish*

2 Sundries Dr. to Cash - - £99 15, *viz.*

L. *London*, his Account, for Bal. his Account -	46 13 4	
N. *Nantz*, his Account, for Bal. his Account	53 1 8	
		£99 15

L. 1 A. *Dublin*, my Account, Dr. to Voyage to *Dublin*, Company 3, 99*l. Irish*, at 10 *per Cent* is *Eng.* £90

2 Bills and Notes Dr. to A. *Dublin* my Acc^{t} £46 13 4 *Irish*, at 10 *per Cent*, is *English* - - - - - £42 8 5$\frac{3}{4}$

N. 1 A. *Dublin*, my Account Dr. to Voyage to *Dublin*, Co. 3, £99 *Irish*, at 11*d. per Livre*, is *French* 2160 *Livres*

2 Bills and Notes Dr to A. *Dublin*, my Account £53 1 8, at 11*d. per Livre*, is *French* - - *Liv.* 1158 3 7$\frac{1}{2}$

38 A. L. *London* our Acc^{t}. of Ex^{s}. in Co. Dr. to *Digby*, & Co. of said Place, their Acc^{t}. £300 *Eng.* at 10 *per Cent* £330 *Irish*

L. Cash Dr. to A. *Dublin*, our Account of Ex^{s}. in Co. £300 *English*

39 L. A. *Dublin*, our Acc^{t}. of Ex^{s}. in Co. Dr. to *Michael Clancy* £350 *Irish*, at 11 *per Cent* is *English* - £315 6 3$\frac{1}{2}$

A. Cash Dr. to L. *London*, our Account of Exchange in Company, £315 6 3$\frac{1}{2}$ *English* - - - - - £350 *Irish*

40 A. L. *London*, our Account of Exchange in Company Dr. to *Swift* and Company £400 *Eng.* £448 *Irish*

L. Cash Dr. to A. of *Dublin*, our Account of Exchange in Company, 448 *Irish* - - - - - - - - £400 *English*

41 A. A. *Dublin* our Account of Exchange in Company, Dr. to Cash £500 *Irish* - - - - - - - - £444 8 10$\frac{1}{2}$ *E*

L. *Loftus* and Company their Account Dr. to L. *London*, our Account of Exchange in Company, 444 8 10$\frac{1}{2}$ *English* - - - - - - - £500 *Irish*

END of PRACTICAL BOOK-KEEPING.

COMPUTATIONS IN EXCHANGE.

INTRODUCTION.

EXCHANGE is the commutation of the money of one country for that of another, by means of a bill, inſtrument, or writ, commonly called *a bill of exchange*.

Exchange may likewiſe be defined, a fixing of the actual and momentary value of money. Silver, as a metal, hath a value like all other merchandizes; but as it is capable of becoming the ſign of all other merchandizes, or the medium by which they can be eſtimated, it may receive an additional value; for was it no more than a mere merchandize, its value would perhaps be leſs fluctuating, and of leſs conſideration than it is. — As money, the Prince can fix a value upon ſilver in ſome caſes, and in others he cannot. He can fix a proportion betwixt ſilver as a metal, and ſilver as money; betwixt the ſeveral metals made uſe of to paſs as money; he eſtabliſhes the weight and ſtandard of every piece of money, and aſſigns to it that ideal value, by which it is current. On the other hand, if we conſider the money of one country comparatively with that of another, it receives a new value which is fixed by the current courſe of commerce, and the general opinion of merchants; but never by the laws of any particular nation, becauſe it is liable to inceſſant variations, and depends on the accidental circumſtances of trade, the money-tranſactions between nations, and the ſtate of their publick credit. The ſeveral nations, in fixing this relative value, are chiefly guided by that particular nation which hath the greateſt quantity of ſpecie. If any one nation hath as much ſpecie as ſeveral others together, it will then become neceſſary for theſe ſeveral nations to be regulated by the ſtandard of that one nation. In the actual ſtate of the univerſe, Holland, in this reſpect, ſeems to be the umpire, ſince ſhe regulates the exchange for almoſt all Europe, in a manner moſt agreeable to her own intereſt. This ſcarcity or plenty, from whence reſults the mutability of the courſe of exchange, is not real, but relative; for Inſtance, when Glaſcow hath greater occaſion for funds in London, than London of having funds in Glaſcow, the price of bills muſt riſe at Glaſcow. The ſpecie of both cities is the ſame, both as to weight and ſtandard; and although there ſhould be money enough to purchaſe bills at Glaſcow upon London, yet when there is not a fund of credit at London equal to the debit, the price of bills (not of money) muſt riſe of courſe.

To

To ſet this ſubject in a more practical point of view, let us conſider,

1. That if our purchaſes and payments in foreign countries exactly balance their purchaſes and payments in ours, there will be juſt enough of bills on the one to clear accounts with the other; ſo that in this caſe the exchange on both ſides will be at par; that is, one who gives money in one country, will receive as much in the other in weight and ſtandard.

2. If a nation ſupplies us with more than it takes from us, or if we pay that nation more money than it pays to us, there will be a balance againſt us, which we muſt neceſſarily pay; in order to which, the demand for the money of that nation, or its bills of exchange, becomes greater among us than the quantity to ſupply that demand, which raiſes the value of their money or bills and lowers ours, or, in other words, puts the price of their money above par, and ours below it, which conſtitutes what we call *the courſe of exchange*. From theſe two conſiderations we may naturally infer.

1. That the courſe of exchange betwixt two nations is a herald, which proclaims publickly the ſtate of commerce and money-negociations betwixt them, and which of the two is indebted to the other.

2. That the nation which is indebted hath the diſadvantage in commerce and money-tranſactions, and that the one which hath the balance in its favour hath in every reſpect the advantage.

3. That the balance of trade naturally imports ſpecie, and renders money at home more valuable abroad; whereas, on the other hand, when the balance is againſt a nation, their ſpecie is exported, and becomes thereby leſs valued.

It is here thought proper to inſert Sir Iſaac Newton's table of the aſſays, weights and values of moſt foreign ſilver and gold coins actually made at the mint, by order of the Privy-council, before the year 1717, with notes and explanations, and a calculation of the real or intrinſic par of exchange, as it ſtood 1719, when firſt publiſhed, and as it was republiſhed in London 1740.

Explanation of the following Tables,

For underſtanding the following tables, it is to be obſerved, that the Engliſh pound Troy contains 12 ounces; 1 ounce, 20 pennyweights; 1 pennyweight, 24 grains; and 1 grain, 20 mites.

The preſent Engliſh ſtandard for gold coin is 22 carats of fine gold and 2 carats or $\frac{1}{12}$ of alloy.

The ſilver coin contains 11 ounces 2 pennyweight fine ſilver, and 18 pennyweight of alloy in the pound.

The firſt column of the table expreſſeth the fineneſs of the aſſayed piece; the letter B. ſignifying *better*, and *W. worſe* than the Engliſh Standard.

The ſecond column the abſolute weight of the piece.

The third column its ſtandard weight, or its quantity of ſtandard metal.

The fourth column its value in Engliſh money.

Table

	Assay.		Weight.		Stan. Wt.			Value.	
		dw.	dw.	gr.	oz.	gr.	m.	d.	
The piaster of *Spain* or *Seville* piece of 8 reals, now reduced to 10	W.	1	17	12	17	10	2	54	
The new *Seville* piece of eight	W.	1½	14		13	21	15	43	.11
The *Mexico* piece of eight	W.	1	17	10	17	8	14	53	.83
The pillar piece of eight	Sta.		17	9	17	9		53	.87
The *Peru* piece of eight, coarser, but of uncertain allay									
The old ecu of *France*, or piece of 60 sols Tournois	W.	1	17	12	17	10	2	54	
The new ecu, or piece of 5 livres. or 100 sols	W.	1½	19	14½	19	11	12	60	.39
N. B. *The ecu of France should be 2 dwt. worse by law.*									
The crusado of *Portugal*, or ducat worth 400 reas, now marked and raised to 480 reas	W.	2	11	4	11	1	13	34	.31
The pataks or patagons of *Portugal* worth 500 reas, now marked and raised to 600									
The ducatoon of *Flanders*, or piece of 60 sols or paters	B.	4½	20	22	21	8	2	06	.15
The patagoon of *Flanders*, or cross dollar, or piece of 48 paters	W.	12	18	1	17	1	13	52	.91
The ducatoon of *Holland*, or piece of 63 stivers	B.	3	20	21	21	3	15	65	.59
The patagoon leg dol. or rix-dol. of *Holland*, or piece of 50 stivers	W.	14	18		16	20	17	52	.28
The three guilder pieces of *Holland*, or piece of 60 stivers	W.	2	20	8	20	3	12	62	.46
The guilder, florin or piece of 20 stivers	W.	2	6	18½	6	17	1	20	.08
The ten schelling piece of *Zeland*, or piece of 60 stivers	W.	2	20	6	20	1	13	62	.21
The lion dollar of *Holland*, or ¾ of the ducatoon	W.	44	17	14	14	2	7	43	.07
The ducatoon of *Cologn*	B.	3	20	18	21	—	15	65	.02
The rix-dollar or patagon of *Cologn*	W.	13	18		16	22	14	52	.53
The rix-dollar or patagon of the Bishop of Liege	W.	12	17	22½	16	22	5	55	.48
The rix-dollar of *Mentz*	W.	6½	18	8	17	19	18	55	.27
The rix-dollar of *Francfort*	W.	9	18	8	17	14	4	54	.53
The rix-dollar of the Elector Palatine of the *Rhine* and *Bavaria*, before 1620			18	5					
The rix-dollar of *Nuremberg*	W.	6	18	10	17	22	1	55	.55
The old rix dollar of *Lunenburg*	W.	10	18	11	17	15	2	54	.65
The old rix-dollar of *Hanover*	W.	8	18	12	17	20	2	55	.03
The double gulden of the Elector of *Hanover*	W.	7	8	18	18	3	16	56	.29
The gulden of the elector of *Hanover*, or piece of ¼	B.	17½	8	10	9	1	18	28	.14

	Assay.	*Weight.*		*Stan.*	*Wt.*		*Value.*	
	dw.	*dw.*	*gr.*	*dw.*	*gr.*	*mi.*	*d.*	
The half gulden of the electorate of *Hanover*, or piece of $\frac{2}{3}$	B. 17½	4	5	4	12	19	14	.07
The gulden of the Duke of *Zell*, or piece of 16 gutz groſh	W. 43	11	2	8	22	10	27	.07
The gulden of the Biſhop of *Hildeſheim*, or piece of 24 marien groſh now raiſed to 26	W. 40½	21	22	9	17	17	30	.21
The rix-dollar of *Magdeburg*.	W. 10	18	12	17	16	1	54	.27
The guld, or guilder of *Magdeburg*	W. 44	11	14	9	6		28	.67
The old rix-dollar of the Elector of *Brandenburg*	W. 9	18	13	17	19	1	55	.17
The old gulden of *Brandenburg* now raiſed from 24 to 26 marien groſh	W. 43	12	4	9	19	9	30	.41
The gulden of *Brandenburg*, or piece of $\frac{2}{3}$	W. 43	11	3	8	23	6	27	.18
The half-gulden of *Brandenburg*, or piece of $\frac{1}{3}$	W. 43	5	13	4	11	14	13	.09
The gulden of the Elector of *Saxony*, or piece of $\frac{1}{3}$	W. 41	11	3	9	1	14	28	.12
The old bank dollar of *Hamburg* -	W. 8	18	9	17	17	4	54	.92
The old rix-dollar of *Lubec* - - - -	W. 8½	18	16	17	22	17	55	.54
The four mark piece of *Denmark*, or coarſer allay	W. 61	14	8	10	9	10	32	.23
The four mark piece of *Denmark*, or finer allay	W. 21	11	13½	10	11	5	32	.45
The eight mark piece of *Sweden* -	Stan.	20		20			62	
The four mark piece of *Sweden* -	W. 58	13	12	9	23	7	30	.92
The two mark piece of *Sweden* - -	W.	0	19					
The old dollar of *Dantzick* - -	W. 10½	18	9	17	12	14	54	.27
The old rix-dol. of *Thorn* near *Dant.*	W. 12	18	8½	17	8	15	53	.85
The rix dollars of *Sigiſmund* III. and *Vladiſlaus* IV. K's of *Poland*	W. 10	18	9	17	13	14	54	.04
The rix-dol. of the late Em. *Leopald*	W. 10½	18	9	17	12	4	54	.27
The rix-dol. of his pred. *Ferdinand* III.	W. 10½	18	9	17	12	4	54	.27
The rix-dol. of *Ferdinand* Archduke of *Auſtria*	W. 10½	18	5	17	8	7	53	.78
The rix-dollar of *Buſil* - - - -	W. 7½	18	18½	18	3	6	56	.24
The rix-dollar of *Zune* - - - -	W. 13	18	1	16	23	13	52	.65
The old ducat of *Venice*, with the words *Ducatus Venetus* upon it	W. 23½	14	15	13	1	17	40	.50
The half ducat - - - - - -	W. 23½	7	7½	6	12	18	20	.25
The new duc. with N°. 124 upon it ſignifying 124 ſols or 6 livres 4 ſols de Picoli		18	2					
The half thereof - - - - -		9	1					
The cruſado croiſat, or S^t. Mark of *Venice*, with N°. 140 upon it ſig. 140 ſols or 7 livers de Picoli		20	6					
The half-cruſado, of the ſame form		10	3					

The

	Assay		Weight.		Stan. Wt.			Value.
		dw.	dw.	gr.	dw.	gr.	mi.	d.
The quarter cruſa. of the ſame form			5	1				
Another coin of *Venice* - - - - - -	W.	46	17	10	13	19	8	42 .08
The piece of two jewels - - -	B.	6	3	15	3	17	7	11 .05
The ducat de banco of *Naples*, or piece of 5 tarins, or 10 carlins, or 100 gr.	W.	3	14	0¼	13	1		40 .43
The half ducat - - -	W.	3	7	0⅛	6	12	10	20 .21
The tarin, or fifth part of the ducat	W.	3	2	19¼	2	14	12	8 .09
The carlin, or tenth part of the ducat	W.	3	1	9½	1	7	6	4 .04
The eſcudi eſcu, or crown of *Rome* or piece of 10 Julios, or 100 bayoches			20	14½				
The teſton of *Rome*, or piece of 3 Julios	W.	1	5	21½	5	20	17	18 .32
The ducat of *Florence* and *Leghorn* or piece of 7 livres or 10¼ Julios	B.	8	20	3	20	20	6	64 .62
The Julio of *Rome* - - -			2	5				
The piaſter ecu, or crown of *Ferdinand* II. Duke of *Tuſcany*	W.	1	17	12	17	10	2	54
The piaſter ecu, or crown of *Coſmus* III. D. of *Tuſcany*, whoſe monies are about 4 *per Cent* lighter than his fathers; this piece is 8½ Julios	W.	1	16	18	16	16	4	51 .69
The croiſat of *Genoa* or piece of 7½ livres	B.	7	24	15	25	9	11	78 .74
The ecu d'argent of *Genoa* or piece of 7 livres 12 ſols								
The piaſter ecu, or crown of *Milan*			17	21				
The Philip of *Milan*, a piece of 7 livres			20	20				
The livre of 20 ſols piece of *Savoy*			3	22				
The 10 ſols piece of *Savoy* - - - -			1	23				
A roupee - - - - -	B.	16½	7	13	7	23	4	24 .07
A gout gulden, or florin d'or, a Dutch coin of 28 ſtivers	W.	75	12	19	8	11	5	26 .26
Another gout gulden - - -	W.	48	11	0	8	14	18	26 .72
Another - - - - - -	W.	48	12	0	9	9	15	29 .15

	Assay. car.	gr.	Weight. dw.	gr.	Stan. tw.	gr.	Wt. mi	Value. s.	d.	
The old Louis d'or	W. 0	0 1/2	4	8	4	7	8	16	9	.3
The half and quarter in proportion	W. 0	0 1/2	2	4	2	3	14	8	5	
The new Louis d'or	W. 0	1 1/2	5	5 2/5	5	3	18	20	0	.6
The half and quarter in proportion	W. 0	1 1/2	2	14 7/10	2	13	19	10	0	.3
The old Spaniſh double doublon	W. 0	0 1/2	17	8	17	5	12	67	1	.4
The old Spaniſh double piſtole	W. 0	0 1/2	8	16	8	14	16	33	6	.7
The old Spaniſh piſtole	W. 0	0 1/2	4	8	4	7	8	16	9	.3
The new Seville double piſtole	W. 0	3	8	16 1/3						
The new Seville piſtole			4	18 2/3						
The half and quarter in proportion										
The doppia moeda or double moeda of *Portugal*, new coined	W. 0	0 1/3	6	22	6	21	12	26	10	.4
The doppia moeda as they come into *England*	W. 0	0 1/3	6	21 3/4	6	21	7	26	9	.9
The moeda of *Portugal*	W. 0	0 1/3	3	11	3	10	16	13	5	.1
The half moeda	W. 0	0 1/4	1	17 1/2	1	17	8	6	8	.5
The *Hungary* ducat	B. 1	2	2	5 2/3	2	9	7	9	3	.6
The ducat of *Holland* coined *ad legem imperii*	B. 1	2	2	5 1/2	2	9	3	9	3	.2
The ducat of *Campen* in *Holland*	B. 1	2	2	5 1/2	2	9	3	9	3	.2
The ducat of the Biſhop of *Bamberg*	B. 1	2	2	5 1/2	2	9	3	9	3	.2
The doub. ducat of the D. of *Hanover*	B. 1	2	4	10 1/2	4	17	9	18	4	.8
The ducat of the Duke of *Hanover*	B. 1	2	2	5 1/4	2	8	10	9	2	.7
The ducat of *Brandenburg*	B. 1	2	2	5 1/2	2	9	3	9	3	.2
The ducat of *Sweden*	B. 1	2	2	5 1/2	2	9	3	9	3	.2
The ducat of *Denmark*	B. 1	2	2	5 1/2	2	9	3	9	3	.2
The ducat of *Poland*	B. 1	2	2	5	2	8	12	9	2	.1
The ducat of *Tranſylvania*	B. 1	1 1/2	2	4 3/4	2	7	6	8	11	.6
The ſeq. cheq. or zacheen of *Venice*	B. 1	3 1/2	2	5 1/4	2	10	7	9	5	.7
The old *Italian* piſtole	W. 0	0 1/4	4	6 3/4	4	6	11	16	7	.6
The double piſt. of P. *Urban*, 1634			8	14 1/2						
The half piſtole of *Innocent* II, 1685			2	4						
A double piſtole of *Placentia*			8	10						
A double piſtole of *Genoa*. 1621			8	16						
A double piſtole of *Milan*			8	13 1/2						
A ſingle piſtole of *Milan*			4	6 3/4						
A piſtole of *Savoy* 1665			4	8 1/2						
Doub. duc. of *Caſtile, Genoa, Portugal, Florence, Hungary* & *Venice*	B. 1	2 1/2	4	11	4	18	8	18	7	.7
Single ducats of the ſame places	B. 1	2 1/2	2	5 1/2	2	9	9	9	3	.8
Double ducats of ſeveral forms in *Germany*	B. 1	1	4	11	4	17	1	18	4	
Single ducats of the ſame places	B. 1	1	2	5 1/2	2	8	5 1/2	9	2	
Double ducats of *Genoa*	B. 1	2	4	11	4	18	6	18	6	.5
Single duc of *Genoa, Beſuncon*, & *Zurich*	B. 1	2	2	5 1/2	2	9	3	9	3	.2
Piſtole of *Rome, Milan, Venice, Florence, Savoy, Genoa, Orange Trevon*, and *Beſançon*	W. 0	0 1/4	6	6	4	5	17	16	6	.7
A *Barbary* ducat, with Arabic letters on both ſides, in ſquare tablets, without any effigies, &c.	W. 2	1 1/2	2	16 1/4	2	9	6	9	3	.5

N. B. The gold coin having been valued when guineas were at 21*s.* 6*d.* they are here reduced to the preſent ſtandard of 21*s.*

In Ireland accounts are kept in pounds, ſhillings and pence Iriſh, divided as in Britain; but having no coins of their own, they are ſupplied by the different countries with which they have commerce. Britain exchanges with Ireland upon the £100 *Sterling*, the par of which in Iriſh money is £108, 6*s*. 8*d*.; ſo that the ſhilling Sterling, according to that equation, will be worth 13 pence Iriſh. The courſe of exchange runs from 5 to 12 *per Cent.* according as the balance of trade is in favour of Ireland, or againſt it.

Caſe 1. When Iriſh money is required; let £100 be the firſt term, its equivalent Iriſh according to the courſe, the ſecond term, and the given Sterling the third; then will the fourth proportional be the Iriſh money required.

Caſe 2. If Sterling is required; let the courſe of exchange equivalent to £100 be the firſt term, £100 the ſecond, the given Iriſh the third; then will the fourth proportional be the anſwer.

Examples of Iriſh Exchanges.

Example 1. Glaſgow remits to Ireland £357, 18*s*. Sterling; for how much Iriſh ought Glaſgow to be credited for this remittance, when the exchange is at 10 $\frac{5}{8}$ *per cent?*

Sterl. Iriſh.

£100 : 110$\frac{5}{8}$ :: 357.9

110$\frac{5}{8}$

39309.0

178.95 = $\frac{4}{8}$ or $\frac{1}{2}$ of 357.9

44.7375 = $\frac{1}{8}$ or $\frac{1}{4}$ of $\frac{1}{2}$

Iriſh £395.926875 = £395 18 6 $\frac{3}{20}$ *Anſwer.*

The ſame anſwer can very readily be effected by practice, thus:

357.9

35.79 = $\frac{1}{10}$ for 10 *per cent.*

1.7895 $\frac{1}{20}$ of $\frac{1}{10}$ for $\frac{4}{8}$ or $\frac{1}{2}$

.447375 = $\frac{1}{4}$ of $\frac{1}{20}$ of $\frac{1}{10}$ for $\frac{1}{8}$

395.926875 as before

Example 2. *Ireland* draws on *Glaſgow* for *L.* 395 18 6 $\frac{3}{20}$ *Iriſh*, exchange at 10$\frac{5}{8}$ *per cent.*; how much *Sterling* will *Ireland* be debited with at *Glaſgow* when this bill is diſcharged?

110$\frac{5}{8}$: 100 :: 395.926875

8 160

5)885

5)800 177(63348.300000(357.9 as given in the firſt example.

177 531

160

1024

885

1398

1239

1593

1593

(0)

Exchange

Exchange *with* America *and the* Weſt Indies.

In America and the Weſt Indies, as in other parts of the Britiſh dominions, accounts are kept in pounds, ſhillings and pence, divided as in Britain, and their money, for diſtinction's ſake, is called *currency*. Upon the continent payments are ſeldom made in ſpecie, as there are few coins circulating among them, but ſome French and Spaniſh pieces, the value of which, by a ſtatute in the ſixth year of Queen Anne, was aſcertained as follows.

	Weight.		*true value.*		*cur. value*	
	dwt.	*gr.*	*s.*	*d.*	*s.*	*d.*
Dollar old plate of Seville	17	12	4	6	6	0
Ditto of new	14	—	3	$7\frac{1}{2}$	4	$9\frac{5}{8}$
Mexico ditto	17	12	4	6	6	0
Pillar ditto	17	12	4	$6\frac{1}{4}$	6	0
Peru ditto, old plate	17	12	4	5	5	$10\frac{5}{8}$
Croſs dollar	18	—	4	$4\frac{1}{2}$	4	$10\frac{5}{8}$
Ducatoon of Flanders	20	21	5	6	7	4
French old crown	17	12	4	6	6	0
Cruſado of Portugal	11	4	2	$10\frac{1}{4}$	3	$9\frac{5}{8}$
Three-guilder piece of Holland	20	7	5	$2\frac{1}{4}$	6	$10\frac{1}{16}$
Old rix-dollar of the empire	18	10	4	6	6	0

The ſcarcity of ſpecie obliges them to ſubſtitute a paper currency for carrying on their trade, which being ſubject to innumerable caſualties, ſuffers generally a very great diſcount for Sterling in the purchaſe of bills of exchange, or good ſilver or gold. This is not the caſe however with the Weſt Indies; for their intercourſe with the Spaniſh ſettlements furniſhes them with ſuch an abundance of ſpecie, that at an average the exchange may be reckoned at 7 currency to 5 Sterling.

The method of computing the exchanges is in this caſe the ſame as with Ireland, and therefore the rule needs not be repeated.

Examples of the Exchanges with America, &c.

Example 1. Glaſgow receives an account of ſales from Philadelphia, the nett proceeds amounting to 575*l.* 19*s.* 6*d.* currency; for how much Sterling may Glaſgow debit Philadelphia, the exchange being at 80 *per cent?*

180 : 100

Cancel the ciphers, and divide by 2. 9 : 5 :: 575 10 6

5

9)2879 17 6

319 19 $8\frac{2}{3}$ *Anſwer.*

Example 2. Glaſgow receives a bill of exchange from Philadelphia for 319*l.* 19*s.* $8\frac{2}{3}$*d.*; for how much currency is Glaſgow debited at Philadelphia, the exchange being at 80 *per cent?*

100 : 180

By cancelling and dividing as above, 5 : 9 :: 319 19 $8\frac{2}{3}$

9

5)2879 17 6

575 19 6 currency, *Anſwer.*

Example

Example 3. Philadelphia is indebted to Glaſgow in 1575*l.* 14*s.* 9*d.* currency; what Sterling may Glaſgow reckon to be remitted when the exchange is at 75 *per cent?*

Firſt, 175 : 100 :: 1575 14 9, the two firſt terms of which being abbreviated, by dividing them by 5 × 5, there will be this new ſtate.

Cur.	*Ster.*	*Cur.*
7	: 4 ::	1575 14 9
		4
		7)6302 19 0
		£900 8 $5\frac{1}{7}$ *Sterling Anſwer.*

Example 4. Glaſgow receives a bill of exchange from Philadelphia for 900*l* 8*s.* $5\frac{1}{7}$*d.* Sterling; for how much currency was Glaſgow debited, the exchange being at 75 *per cent?*

The firſt and ſecond terms being abbreviated as above, it will be

Ster.	*Cur.*	*Ster.*
4	: 7 ::	900 8 $5\frac{1}{7}$
		7
		4)6302 19 0
		£1575 14 9 currency, *Anſwer.*

Or by practice thus,

£900 8 $5\frac{1}{7}$	for 100	
450 4 $2\frac{4}{7}$	for 50 being $\frac{100}{2}$	
225 2 $1\frac{2}{7}$	for 25 being $\frac{50}{2}$	
1575 14 9		175

Example 5. Glaſgow conſigns to Virginia goods *per* invoice amounting to 578*l.* 19*s.* 6*d.* which are ſold for 847*l.* 15*s.* 6*d.* currency; what Sterling ought the factor to remit, deducting 5 *per cent.* in full of commiſſion and charges, and what doth Glaſgow gain *per cent.* upon the adventure, ſuppoſing the exchange at 30 *per cent?*

Exch. *Com.*

130 + 5 = 135 : 100

27 : 20 :: 847.775

20

3) 16955.500

9) 5651.83·

627.981 to be remitted.

578.975 conſigned.

49.006 gained on the whole.

Then 578.975 : 49.006 :: 100

100

578.975) 4900.600 (8$\frac{1}{2}$ neareſt.

4631.800

268.800

Exampl.

Example 6. Virginia is indebted to Glaſgow in 575*l.* 19*s.* 6*d.* Sterling, with how much currency will Glaſgow be credited at Virginia, when the exchange is at $33\frac{1}{3}$ *per cent?*

Firſt 100 : $133\frac{1}{3}$

3 : 3

300 : 400 both terms reduced to thirds.

By cancelling the ciphers, it will be 3 : 4 :: 575 19 6

4

3) 2303 18 0

£767 19 4 curcy.

Or thus, £575 19 6 for 100

191 19 10 for $33\frac{1}{3}$ or $\frac{100}{3}$

Anſwer Currency £767 19 4 $133\frac{1}{3}$

Example 7. Glaſgow is indebted to Carolina in 5759*l.* 18*s.* 9*d* currency, exchange at 550 *per cent*; for how much Sterling may Carolina value on Glaſgow?

Firſt 550 : 100. Cancel one cipher on each ſide and divide by 5, then it will ſtand thus,

11 : 2 :: 5759 18 9

2

11) 11519 17 6

1047 5 $2\frac{5}{11}$ Sterling. *Anſwer.*

Example 8. Jamaica is indebted to Glaſgow in £1550 currency, for which Glaſgow is ordered to draw on London, exchange 40 *per cent.* how much money does Glaſgow draw for the bill, being allowed $1\frac{1}{2}$ exchange for the draught to London?

7 : 5 :: 1550.

5

7) 7750

100) 1107 2 $10\frac{1}{4}$ value of the bill.

2) 11 1 $4\frac{1}{2}$ at 1 *per cent.* exchange,

5 10 $8\frac{1}{4}$ at $\frac{1}{2}$ *per cent.*

£1123 14 11 received at Glaſgow.

OBSERVATION.

When Britain exchanges upon the £100, as in the above inſtances, the higher the exchange is, the advantage to Britain in remitting is the greater, and in drawing the leſs. Suppoſe, for inſtance, that the exchange betwixt Britain and Ireland is at 12 *per cent.* I can in that caſe purchaſe a bill for £100 Sterling to diſcharge a debt of £112 Iriſh whereas had the exchange been at 5 *per cent.* the ſame bill would have coſt me £106 13 4 Sterling; but what I gain by remitting on this occaſion is loſt by the drawer of the bill; for his credit in Ireland is leſſened by £112 Iriſh, and he hath only received £100 Sterling whereas had the exchange been at 5 *per cent.* he would have received £106 13 4 Sterling for his 112 Iriſh. They who deal in exchange with Ireland, ought to be well informed at all times of the ſtate of trade betwixt the two nations, and on whoſe ſide the balance lies; for as the riſe

riſe and fall of exchange is the true barometer of the balance of trade, ſo likewiſe by having a proper intelligence of the imports from Ireland, and exports thither, one may in a great meaſure diſcern what will be the ſtate of the exchange. Suppoſe, for example, Ireland had imported from Britain goods to the amount of £20,000, and had exported thither to the value of but 10 000; it is plain that Ireland can be at par with Britain for no more than £10000, and yet there is a balance of 10,000 ſtill due, which muſt be remitted to Britain before the account is evened. When there is no money due in Britain to compenſate this balance, Sterling money in Ireland will become dear, and Iriſh money cheap, and as the demand for bills encreaſes, the price will be proportionably raiſed. The Iriſh merchant who foreſees this, will lay in a fund of credit in Britain for the occaſion; and though at this time he can receive £112 Iriſh for his draught of £100 he may be able, by the time his bills fall due, to purchaſe remittances at £105. The Britiſh merchant, on the other hand, will muſter up all he can to purchaſe remittances, to raiſe a ſtock of Iriſh money which, upon the turn of the balance, he can draw for, with the odds of 5 or 6 *per cent.* perhaps, in his favour.

When the exchange with the plantations in America is high, which is generally the caſe where there is not a ſufficiency of produce fit for the Britiſh market to anſwer the imports from Britain, bills of exchange are often a very expenſive remittance; for which reaſon thoſe who have ſtores abroad, and can afford to lie a little out of their money, chuſe rather to purchaſe ſuch produce as will come to the quickeſt market in ſome other colony upon the continent, or in the Weſt Indies, in order to be remitted from thence in produce, or in bills of exchange.

Examples of exchange applied to drawing and remitting.

Example 1. When the exchange was at 12 *per cent.* Britain remitted to Ireland £5000; for how much Sterling ought Britain to draw for a reimburſement when the exchange falls to 6 *per cent?*

First, 100 : 112 :: 5000
112
100) 560000
5600 amount in Ireland at 12 *per cent.*

2dly, 106 : 100 :: 5600
100
106) 560000 (5283 0 4½ Sterling. *Anſwer.*
530
300
212
880
848
320
318
2
20
40
12
480
424
56

Or more expeditiously as barter.

Ir.	*Ster.*		*Ir.*
112 :	5000	::	106
	112		
106)	560000		
	£5283 0 4⅘ as before.		

Hence Britain gains by this transaction 283 0 4⅘, which will be found to be above 5 *per cent.*

Example 2. When the exchange with Ireland rose to 12 *per cent.* Ireland drew on London for £5000 *Sterling*; how much Irish must be remitted to London to discharge the debt, when the exchange falls to 6 *per cent?*

First,	5000 at	100 *per cent.*
	500 at	10 *per cent.*
	100 at	2 *per cent.*
	5600 at	112 Irish received for draughts.
2dly,	5000 at	100 *per cent.*
	250 at	5 *per cent.*
	50 at	1 *per cent.*
	5300 at	106 Irish remitted.

Difference 300 gained by Ireland, which is 6 *per cent.*

Exchange *with* Holland.

INTRODUCTION.

In Holland there are two banks, the one of Amsterdam and the other of Rotterdam. That of Amsterdam is not only the more famous of the two, but the most considerable in Europe. It was established on the 31st of January 1609, by the authority of the States-General, under the direction of the burgomasters of the city, who having constituted themselves the perpetual cashiers of the merchants of Amsterdam, are themselves a security for the bank; and as business in the bank is negotiated by transfers, millions may be paid in a day, without the intervention of any cash, which is of the greatest consequence in expediting trade that can possibly be imagined. Authors differ about the real sum of money that is deposited in this bank, but few have reckoned it under 30 millions Sterling.

It is to this bank the city of Amsterdam owes its splendor and magnificence, which, though it possesses the greatest part of the merchant's ready money, rather promotes than interrupts their commerce, by the security and dispatch with which a bank-credit is attended.

By the establishment of this bank it is ordained, that bills of exchange, and the payment of wholesale goods, shall only be in bank, unless the sum be under 300 guilders; in which case it cannot be entered into bank, without a duty of 6 stivers, excepting by the East and West India companies, who can enter into bank what sums they please without any duty whatever.

To have an account opened in the bank, there is a duty imposed of 10 guilders for once only; but if at any time that account should be overdrawn, the merchant incurs a penalty of 3 *per cent.*

A merchant may draw his cash out of the bank at any time upon allowing $\frac{1}{20}$ *per cent.* for bank-security; but if at that time the agio, that is, the difference betwixt the bank and current money, or the discount to which the current-

current-money is liable, be below 5 *per cent.* the treaſurer is obliged to make good the difference, as 5 *per cent.* which ſeems to have been the original agio is always charged when it is received.

No merchant can draw for the money he puts into bank, or any part of it, until the next day, without making an allowance of $\frac{1}{2}$ *per cent.* unleſs the bank had been opened only the day before, after balancing the books, or at the feaſt of Pentecoſt.

All accounts with the bank muſt be balanced twice a year, and that within ſix weeks after the bank is opened, under the penalty of 15 guilders.

No procuration is good at the bank unleſs it be regiſtered there, and the noting of ſuch procuration coſts 50 ſtivers

The time of noting in the bank is from ſeven to eleven in the forenoon; after which to three in the afternoon every note carried in will coſt 6 ſtivers, and after three none are admitted.

When money is depoſited in the bank, the depoſiter may call for it in ſpecie, when he wants it, upon allowing a premium ſeldom exceeding $\frac{1}{2}$ *per cent.* for bank-ſecurity.

No money can be given in loan but upon ſecurity that is unexceptionable, and in judging of ſuch ſecurity the directors muſt be unanimous.

No director can uſe the freedom to abſtract any money from the bank to ſupply any private demand, though but for a ſingle day, upon pain of death.

The ſtrictneſs and fidelity with which this famous bank is kept, is productive of ſo great a ſecurity on the part of the citizens, and contributes ſo much to diſpatch in money-matters, when a large ſum can be negotiated with a ſingle debit and a credit, that a bank-payment is reckoned from 3 to 6 *per cent.* better than a payment in caſh, beſides a premium allowed the bank for every depoſit. It is no wonder then if this bank be immenſely rich, ſince the inſtitution is ſo judicious, the regulations ſo wiſe, and the direction ſo proper.

In Holland they keep their accounts in pounds, ſhillings and pence Flemiſh, divided as the Britiſh pound, but more generally in guilders or florins, ſtivers and phinnings, reckoning 16 phinnings to a ſtiver and 20 ſtivers to a guilder or florin.

They reckon likewiſe 6 guilders or florins to the pound Flemiſh.

Britain exchanges with Holland upon the pound Sterling, for which the latter gives an uncertain number of ſhillings and pence, or grotes Flemiſh, according to the courſe of exchange, which runs from 30 to 40*s.* Flemiſh *per* 20*s.* Sterling. The par of a pound Sterling, according to Sir Iſaac Newton's table, will be found to be £1 16 6 Flemiſh; but a guinea paſſes in Holland for 12 guilders according to which eſtimation their coins may be reckoned as follows.

A duke	£0	0	$0\frac{21}{160}$
a ſtiver	0	0	$1\frac{1}{20}$
a ſchilling	0	0	$6\frac{3}{10}$
a guilder	0	1	9
a Zealand dollar	0	2	$7\frac{1}{2}$
a rix-dollar	0	4	$4\frac{1}{2}$
a dry guilder	0	5	3
a ducat	0	9	$2\frac{1}{2}$

To compute the exchanges with Holland, or any other place, where it is made upon the pound Sterling.

Caſe 1. If Dutch money is required, let £1 Sterling be the firſt term, its equivalent Dutch the ſecond, and the Sterling to be exchanged the third,

then will the dutch money required be the fourth proportional. The equivalent Dutch money will likewise be found very readily by practice.

Case 2. If Sterling is required, let the Dutch money equivalent to £1 Sterling be the first term, £1 the second, and the given Dutch the third, then will the Sterling required be the fourth proportional.

Examples of exchanges with Holland.

Example 1. London is indebted to Holland in £270 8 2 Sterling, with how much Flemish is London debited at Amsterdam, when the exchange is at 35*s*. 6*d*. Flemish *per* pound Sterling?

£. St. *£ Fl.*

```
1 : 1.775 :: 270.40833
                  1.775
            ----------
            135204166
           1892858333
          18928583333
          27040833333
          ----------
          479.97479166 = £479 19 5 11/20 Flemish.
```

By Practice thus:

				£. Flem.
270	8	2	for 1	0 0
135	4	1	for	10 0
67	12	0½	for	5 0
6	15	2 1/20	for	6

£479 19 5 11/20 as before.

Example 2. Holland is indebted to London in net proceeds of tobacco booked there at £479 19*s*. 6*d*. Flemish; for how much Sterling may London draw, the exchange being at 35*s*. 6*d*. Flemish *per* pound Sterling?

```
£. Flem.  £. St.   5) £. Flem.
5) 1.775 : 1  ::   479.975
 5) .355           5) 95.995
   .071          .071) 19.199 (270 8 2 Sterling. Answer.
                       ...
                       ---
                        499
                         29
                         20
                        ---
                        580
                         12
                         12
                        ---
                        144
                        ---
                        (6)
```

Example 3. Amsterdam remits to London 5104 guilders, 8 stivers, and 2 pennicks, exchange at 35 6½ Flem. banc. what will this remittance credit Amsterdam for at London?

First, find the guilders contained in the exchange, by proportioning, as 20 is to 6, thus:

```
2|20 : 2|6 :: 35 5416 : 10.6625
  10 : 3
```

Hence

Hence to multiply by .3, being the same as to multiply by 3 and divide by 10, .3 will be a common multiplier; the product of which into the course of exchange will always give the guilders contained in a pound Sterling: wherefore,

35.5416
.3
10.66250 guilders = *L.* 1 at 35*s.* 6½*d.* Flem. exch.

Then 10.6625 : 1 :: 5104.40625
2.1325 1020.88125
.4265 204.17625
.0853)40.83525 (478.725 = *L.* 478 - 14 - 6
3412
6715
7442
6185
2140
4340
(75)

Or thus, 35 6½ 5104 8 2
12 40
5) 426.5 5) 204176.25
85.3 40835.25 (478.725 = *L.* 478 - 14 - 6
6715

In multiplying by 40 the number of grotes in a guilder, 16 grotes are taken in for 8 stivers, and .25 is the 2 phennings expressed in the decimal of a grote.

7442
6185
2140
4340
(75)

Exam. 4. London is indebted to Amsterdam in *L* 478, 14*s.* 6*d. Sterling* for how many guilders may Amsterdam draw, the exchange being at 35*s.* 6½*d. per* pound Sterling?

478.725
35 schillings.
2393625 }
1436175 } at 35
239362 at - - 6
19946875 at - - ½
17014.684375 schillings.
.3
5104 4053125 guilders.

Or,
478.725 for *L.* 1
239.3625 for — 10
119.68125 for — 5
11.968125 for — — 6
.997344 for — — ½
850.734219 *L.* Flemish.
6
5104.405314 guilders.

Exam. 5. A merchant in Glaſgow is credited at Amſterdam for 2154 guilders, 12 ſtivers, and 4 pennicks, current money; for how much Sterling may Glaſgow value on Amſterdam, exchange 35*s.* 3½*d.* Flemiſh banc. agio 4½ *per cent.*

	C.	B.	C.	B.	
Firſt,	104.5	: 100 : :	2154.6125	: 2061.83	*Anſwer.*
2dly,	35 3½	2061.83			
	12	40			
	423.5)	82473.20			
		194.742	*Anſwer*, = *L.* 194-14-10		

Exam. 6. Glaſgow draws on Amſterdam for *L.* 194 14 10 *Sterling*, exchange at 35*s.* 3½*d.* Flem. banc. *per* pound *Sterling*; how much current money will pay the draught, agio at 4½ *per cent.*?

Firſt, 194.742	for 20	Then 20 |	2061.83
97.371	for 10		41.236 for 2 *per cent.*
48.6855	for 5		41.236 for 2
2.434275	for — 6		10.309 for ½
.4057125	for — ½		
			2154.613 cur. guilders.
343.6384875	Flem. pounds.		
6			
2061 .830925	guilders banco.		

Exam. 7. When the exchange is at 35*s.* what is the price of the guilder?

35				
12				
		d. St.	*d. Flem. in a guilder.*	
2) 420 *d. Flem.*	:	240 : :	40	
3) 21		12		
7		4		
		40		
		7) 160		
		22⅞*d. Sterl. Anſwer.*		

Exam. 8. When the guilder is ſold at 22⅞*d. Sterling*, what is the exchange betwixt Britain and Holland?

22⅞	: 40 : :	240 *Sterl.*	
1		7	
4) 160		4) 1680	
4		12) 420	
		35 *Anſwer.*	

Exam.

Exam. 9. When the bank guilder is worth 22*d. Sterling*, what ought to be the price of the current guilder, agio 4 *per Cent.*

104 : 100 : : 22
100

104) 2200

21 $\frac{2}{13}$ *d. Answer.*

Holland exchanges with the trading nations upon the continent as follows:

With France, upon the French crown, for 54 grotes, more or less,
With Hamburg, upon the dollar, for 32 Flemish schillings, more or less,
With Spain, upon the ducat of 375 marvadies, for 97 grotes, more or less,
With Portugal, upon the cruzado of 400 reas, for 44 grotes, more or less,
With Genoa, upon the piastre of 5 liv. banco, for 92 grotes, more or less,
With Venice, upon the ducat of 24 gros banco, for 88 grotes, more or less,
With Leghorn, upon the piaster of 20 sols d'or, for 86 grotes, more or less,
With Geneva, upon the crown of 60 sols curt, for 90 grotes, more or less,
} according to the course.

And the computation is the same with the exchanges betwixt Britain and the same places.

Exchange with the Austrian Netherlands.

Antwerp was once the metropolis for trade of the whole Seventeen Provinces, although Amsterdam and Rotterdam are at this day by far its superiors. It is however the principal place of exchange in the Austrian Netherlands, and still hath a considerable trade. The par of a pound Sterling at Antwerp, according to Sir Isaac Newton, is 34*s.* 11*d.* Flemish, but later authors make it different; some 35*s.* 6½*d.* others 35*s* 2*d.* and others 38 $\frac{1}{21}$*s.* but the course is allowed by all to run from 30 to 40 schillings Flemish *per* pound Sterling.

Examples of Exchanges with Antwerp.

Ex. 1. How much Flemish will answer a London draught of *L.* 374, 19*s. Sterling*, exchange at 37*s.* 6*d. per* pound Sterling?

374	19	0	for	20	
187	9	6	for	10	
93	14	9	for	5	
46	17	4½	for	2	6
				37	6

L. 703 0 7½ Flemish. *Answer.*

Exam. 2. How much Sterling will answer an Antwerp bill of *L.* 703 : 0 : 7½ Flemish, exchange at 37*s.* 6*d.* Flemish *per* pound Sterling?

37 6 — 2 — 75 sixpences : 1 : : 5) 28121.25 sixpences.
703 0 7½ — 40 — 5) 5624.25 — 3) 1124.85
374.95 = *L.* 374, 19*s. Ster.*

In

In the laſt example one ſixpence is added to the product of 40 out of $7\frac{1}{2}d.$ and the remaining three halfpence reduced to the decimal of ſixpence; the diviſion is made by the component parts of 75.

The different towns in Britain exchange with London for a ſmall premium in favour of the latter, more or leſs, according to the demand for bills; and, in the ſame manner, Antwerp and the other towns in the Netherlands exchange with Amſterdam from $\frac{1}{8}$ to $1\frac{1}{2}$ *per Cent*, in favour of Amſterdam, and the calculations in both caſes are made as in factorage. We ſhall give an example of each.

Exam. 1. Glaſgow draws on London for *L.* 760 at 30 days, $\frac{5}{8}$ exchange; how much money is received for the draught?

760

3 16 for $\frac{1}{2}$ *per Cent*, $= \frac{1}{200}$
19 for $\frac{1}{4}$ *per Cent*, $= \frac{1}{4}$ of $\frac{1}{200}$
4 15 exchange at $\frac{5}{8}$
L 764 15 paid for the bill *Anſwer.*

Exam. 2. Antwerp draws on Amſterdam for *L.* 760 Flemiſh, exchange at $1\frac{1}{4}$ *per Cent*; how much Flemiſh will pay the bill at Antwerp?

760

7 12 at 1 *per Cent*, $= \frac{1}{100}$
3 16 at $\frac{1}{4} = \frac{1}{4}$ of $\frac{1}{100}$
11 8 exchange at $1\frac{1}{4}$
L. 771 8 paid at Antwerp. *Anſwer.*

Exchange *with* Hamburg.

INTRODUCTION.

Although the funds of the bank of Hamburg are much inferior to thoſe of the bank of Amſterdam, yet the integrity and exactneſs with which it is conducted, hath procured it a very great reputation all over Europe, and ſtill more particularly in the north.

The inſpection of this bank comes not under the cogniſance of the ſenate; but as the citizens and corporations are ſureties, they chuſe four directors by a majority of voices from among the principal of their own number. Theſe directors muſt ſee that the regulations of the bank be duly obſerved, and impreſs the caſhiers with money without touching the treaſure, when there is a demand. Though the capital of this bank is ſuppoſed to be very conſiderable, yet it is very difficult to conclude concerning it with any degree of certainty, as the clerks and managers are bound to ſecrecy by oath; which hath likewiſe this effect, that no ſeizure can be made of any depoſit or bank account, as no one knows how another ſtands with the bank. None but citizens can have the benefit of a bank-account, or of lodging money there by way of depoſit, without intereſt. The leaſt ſum which can be wrote in bank is 100 marks lubs, and every ſum betwixt 100 and 300 marks lubs that is wrote in bank, is taxed with a duty of 2 ſchillings lubs at entry, but any ſum exceeding 300 marks is entered *gratis*. The

The ſtated hours of tranſacting buſineſs in the bank are from ſeven to ten in the morning; but the bank is kept open to five in the afternoon for ſuch as have a mind to write in bank at the expence of 2 ſols lubs for each ſum.

Every account that is opened with the bank coſts an expence of 50 rix-dollars or 150 marks lubs. Loans are made out of this bank upon a depoſit of ſilver, jewels, precious ſtones, *&c.* which are received upon inventory; and if not relieved at the end of ſix months, by paying the principal and a moderate intereſt, they are auctioned at the bar of the bank upon a day advertiſed for their ſale and delivery.

They keep their accounts in the bank, and through the city, either in rix-dollars, ſols, and deniers lubs, or in marks, ſols, and deniers lubs. The rix-dollar is worth 3 marks, or 48 ſols lubs, weighing 532 grains.

The livre-gros or pound Flemiſh is equal to $7\frac{1}{2}$ marks lubs, or 20 ſols gros, or 120 ſols lubs.

The mark lubs is divided ſometimes into 32 gros, but more generally into 16 ſchillings lubs, and each of theſe into 12 phennings.

Hamburg exchanges with Britain in ſchillings and grotes Flemiſh, and the par of their rix-dollar is reckoned at 4*s.* 6*d. Sterling*, ſo that the par of *L.* 1 *Sterling*, is 13 marks 5 ſchillings lubs, 35*s.* $6\frac{3}{4}$*d.* Flemiſh.

The value of the rix-dollar being every where known, and its ſtandard invariable, it is applied to the valuation of all kinds of merchandiſes as well as coins. The principal current coins in thoſe parts are thoſe of Denmark and Holſtein, Lubeck and Hamburg, which, taking them at the par, may be valued as follows.

A tryling $\frac{1}{4}$ of a phenning - - -	*L.*	0	0	$0\frac{1}{192}$ *Sterling.*
A ſixling $\frac{1}{2}$ of a phenning - - - -		0	0	$0\frac{3}{64}$
A phenning $\frac{1}{12}$ of a ſchilling lubs - -		0	0	$0\frac{3}{32}$
One ſchilling lubs $\frac{1}{16}$ of a mark - -		0	0	$1\frac{1}{8}$
The dollar = 2 marks - - - - - -		0	3	0
The rix dollar = 3 marks - - - - -		0	4	6
The ducat of $6\frac{1}{4}$ marks - - - - - -		0	9	$4\frac{1}{2}$

The current money hath been ſo much adulterated of late years, that the agio hath riſen from 15 to 20, to 30, and 40 *per Cent*; but all bills of exchange are paid in bank.

Examples of exchange with Hamburg.

Exam. 1. London draws on Hamburg for *L.* 500 *Sterling*; how many marks muſt be paid at Hamburg, the exchange at 35*s.* 6*d.* Flem. banco *per* pound Sterling?

As 20*s.* Flem = $7\frac{1}{2}$ marks, it will be 20 : 7.5 : : 35.5
The two firſt terms abridged by 5 4 : 1.5 : : 35.5

1.5

4) 53.25

13.3125 marks
= *L.* 1 *Sterl.*

Hence 1.5 will be a conſtant multiplier, and 4 a conſtant diviſor, for finding the marks contained in the courſe of exchange, equal to a pound Sterling.

L. marks. L. m. s.
Then 1 : 13.3125 : : 500 : 6656 4 lubs.

Or

Or in other words, since 1 is the first term, multiply the marks in one pound by the given number of pounds, and the product answers the question.

For 13.3125
500
marks s.
6656.25=6656 4 lubs. *Answer.*

Or by practice thus:

35 6
3
8) 106 6
13 5

Schillings Flemish are reduced into marks by multiplying by 6, and divided by 16; hence the reason of this operation, which is only an abridgment of that.

Then 500 *L.*
13 mark.

6500 for 13 marks
125 for 4*s.* or $\frac{1}{4}$ of a mark.
$31\frac{1}{4}$ for 1*s.* or $\frac{1}{4}$ of $\frac{1}{4}$.

6656 4 marks as before.

Exam. 2. Hamburg draws on London for 6656 marks, 4 schillings lubs; what Sterling must be paid at London, the exchange at 35*s.* 6*d.* Flem. banco *per* pound Sterling?

35.5
1.5
4) 53.25
13.3125) 6656.25 (500*l. Sterling.* *Answer.*
6656.25
(0)

Or by practice, thus.

35 6 6656 4
6 16
213)106500(500 as before.
1065
(0)

Exam. 3. Hamburg is indebted to London in the neat proceeds of a consignment, amounting to 5600 marks current money; for how much Sterling may London draw, exchange at 36*s.* Flem. banco, agio 30 *per Cent?*

Cancel a cipher in each of the first terms, and then it will be

C. *B.*
13 : 10 : : 5600
10
13) 56000
$4333\frac{1}{3}$ banco.

carried forward.

36 4333⅓ banco.
3 8

98) 34666⅔ (353.742 *fere* = *L.* 353-14-10
526
366
726
406
(23)

Exam. 4. When the exchange with Hamburg is at 36*s.* 6*d.* Flem. banco *per* pound Sterling, what is the price of the mark lubs?

s. Fl. *s. lubs.*
20 = 120
10 = 60
5 = 30
1 = 6
06 = 3

d.
219 : 240 :: 16
16

219) 3840 (17 11/219
1650
117

OBSERVATIONS.

When Britain exchanges upon the imaginary price of 1*l. Sterling*, as with the Netherlands and Hamburg, the Britiſh merchant will find his account, in remitting when the courſe is high, and drawing when it is low; as it is better to get 36*s.* Flemiſh for a pound *Sterling* than 35*s.* If what hath been ſaid in the laſt obſervation has been duly conſidered and digeſted, an example will be ſufficient illuſtration.

Examples of drawing and remitting, &c.

Exam. 1. When the exchange was at 36*s.* 6*d.* Flemiſh, Britain remitted to Amſterdam *L.* 5000 *Sterling*, but upon the fall of the Exchange to 35*s.* Flemiſh, Britain drew to be reimburſed; for how much Sterling may Britain draw to bring home this remittance?

Sixpences.
73 : 5000 :: 70
73

7) 36500.|0

L. 5214 5 8⅔ *Anſwer.*

Exam.

Exam. 2. When the exchange was at 36*s.* 6*d.* Flemiſh, Britain remitted to Amſterdam 5000 guilders; but when the exchange fell to 35*s.* Britain drew for the ſame number of guilders; what advantage to Britain attended the negotiation?

Firſt, 36.5 ·3 — 5)10.95 — 5000

2dly, 35 ·3 — 10.5 — 2.1 — 5000 — 3)1000 — 7)3333·33

2.19) 1000.00 (456 12 5 at 36*s.* 6*d.*

1240
1450
136
20
2720
530
92X12=1104
1095
9

Drawn 476 3 9½
Remitted 456 12 5
Gained 19 11 4½

Hamburg exchanges with other trading nations as follows,

With France, upon the crown of 60 ſols, for 27 ſchil. lubs, more or leſs,
With Spain, upon the ducat of 375 marvadies, for 93 gros, more or leſs,
With Portugal, upon the cruſade of 400 reas, for 42 gros, more or leſs,
With Venice, upon the banc ducat of 24 gros, for 86 gros, more or leſs,
With Vienna, upon 100 Hamburg rix-dollars banco, for 139 rix-dollars of the empire, more or leſs,
With Nuremberg, on ditto, for 135 dollars of Nur. more or leſs,

} according to the courſe.

EXAMPLES.

Exam. 1. Reduce 975 marks 2⅓ ſchillings lubs, bank-money of Hamburg, into livres, ſols, and deniers tournois of France; exchange at 27 1/24 ſols lubs banco *per* crown, of 70 ſols tournois?

Exchange at 27 1/24 — 975 2⅓ — 16 — 649 — 15602⅓ — 24 — 649) 394456 — Cr. 576 58 5 — 3

Livres 1730 18 5 French money. *Anſwer.*

Exam.

Exam. 2. In 1730 *liv.* 18 *ſols*, 5 *den.* how many Hamburg marks, exchange at $27\frac{1}{24}$ ſols lubs *per* crown, of 60 ſols tournois?

3) 1730 18 5

576 58 5
$27\frac{1}{24}$

4032
1152
24 = $\frac{1}{24}$ of 576
$13\frac{1}{2}$ for 30 ſols
9 for 20
$1\frac{3}{4}$ for 4
$1\frac{3}{4}$ for 4
$\frac{1}{576}$ for — 4 deniers

4) $15602\frac{1}{576}$

4) $3900\frac{1}{2}$

Marks 975 2 *Anſwer.*

After the ſame manner may the exchange betwixt Hamburg and any other place, when the exchange is made on the piece, be computed. When the exchange is made on the 100 rix-dollars, the computation is ſimilar to that betwixt Britain and the plantations.

Exchange *with* France.

Paris and Bourdeaux are the principal places of exchange in France; and indeed, in theſe places, the buſineſs of exchange is particularly ſtudied. Accounts are kept throughout the French dominions, in livres, ſols, and deniers, divided as the Britiſh pound. In exchanging with France, we pay ſo many pence Sterling for their crown or ecu of 3 livres, or 60 ſols tournois. As they have not always any piece of coin of that value, this ideal crown, or crown of exchange is diſtinguiſhed from the real crown, or ecu d'argent, by the name of the *crown of* 68 *ſols tournois.* —— The exchange between France and other countries varies more than any other, occaſioned by the frequent alterations of their coin, which is the effect of an arbitrary government. The king may at any time by an arret, order the money to be recoined, at what number of crowns he pleaſes out of the mark, which muſt render their value variable in other places, whatever value royal authority may ſtamp upon them in France. By the laſt arret of the 15th of June 1726, $8\frac{3}{5}$ crowns are appointed to be coined out of the mark of 7 ounces, 17 pennyweights, and 12 grains Engliſh, and each of theſe crowns to paſs for 6 livres; ſo that, in that caſe, the mark contains 50 livres 5 ſols, which is intrinſically worth 40*s.* $8\frac{1}{2}$ *Sterling.* Wherefore the preſent par of 3 livres, or crown of 60 ſols tournois, is 29.149 pence Engliſh, and whatever is paid more or leſs than this, muſt be a gain or a loſs. According to this par their coins may be eſtimated as follows:

A denier	£0	0	$0\frac{13}{320}$
A liard of 3 deniers	0	0	$0\frac{39}{320}$
A dardene of 2 liards	0	0	$0\frac{78}{320}$
A ſol of 2 dardenes	0	0	$0\frac{156}{320}$

A franc

A frank of 20 ſols or 1 livre	- - -	0	0	9$\frac{1}{4}$
A crown of exchange 60 ſols	- - -	0	2	5$\frac{1}{4}$
A double crown of 6 livres	- - -	0	4	10$\frac{1}{2}$
A lewis d'or of 8 crowns	- - - -	0	19	6

They have likewiſe half and quarter crowns, and half and quarter franks.

To compute the exchanges with France.

Caſe 1. If French money is required, let the courſe of exchange in pence be the firſt term, 1 crown or three livres according to the requiſition, be the ſecond term, and the given Sterling reduced to pence the third, then will the fourth proportional be the anſwer.

Caſe 2. If Sterling be required, reverſe the laſt rule, or make the calculation by practice.

Theſe rules univerſally hold in computing the exchanges with thoſe places where the exchange is made on any fixed piece, the price whereof is determined by the courſe.

When France exchanges with other countries, who have likewiſe a piece of exchange, 100 of the one is given for ſo many of the other, and the calculations made in that proportion.

Examples of the exchanges with France.

Exam. 1. London draws on Paris for £566 : 13 : 4; how many livres, &c. will clear the draught at Paris, the exchange being at 31*d. per* ecu?

566 13 4
20
11333
12
136000
3 livres

d. livres.
31 : 3 : :

31) 408000 (13161 5 9$\frac{2}{31}$
98
50
190
40
9
20
180
25
12
300
21

Exam-

Exam. 2. London received at Paris 13161 livres 5 ſols and $9\frac{2}{3}$ deniers; for how much Sterling was the draught, the exchange being at 31*d.* Sterling *per* ecu?

£. 3 : 31 : : 13161.263

31

394837 89

3) 407999 153

12) 135999.717

20) 11333 $3\frac{3}{4}$

566 13 $3\frac{3}{4}$

Or thus 3) 13161 5 $9\frac{2}{3}$

8) 4387 1 11

30) 548 7 9 at 30*d.*

18 5 7 at 1

£. 566 13 4 *Anſwer.*

Exchange *with* Spain.

The monies of Spain are of two ſorts, the one called *plate money*, and the other *vellon*. A rial vellon is worth in Spain $8\frac{1}{2}$ quarts copper money, and the rial of old plate of exchange is worth 16 vellon, and the effective rial of new plate 17; which makes a difference between theſe two ſpecies of rials as 32 to 17, or $53\frac{1}{8}$ *per Cent.*

By the word *plate*, is underſtood ſilver money, wherein ſome of the merchants keep their accounts; and that which is uſed for the negotiation of foreign exchanges is diſtinguiſhed by the name of *old plate*, which is ideal in the ſame ſenſe with the exchange crown of France, or the pound Sterling of Britain.

The foreign bankers or remitters at Madrid, Cadiz, Seville, *&c.* keep their accounts in piaſtres, rials, and mervadies old plate, reckoning 34 mervadies to a rial, and 8 rials to a piaſtre, the par of which is 3*s.* 7*d.* Sterling.

The Shopkeepers of Madrid, the cuſtomhouſe, and other dealers within the kingdom, keep their accounts in rials and mervadies vellon. Some merchants, particularly in Valencia, keep their accounts in piaſtres, ſols, and deniers, divided as the French livre, or Britiſh pound.

The doubloon of exchange is equal to 4 piaſtres, or 32 rials.

The ducat, or ducado current, is equal to 11 rials old plate, or 374 mervadies; But the ducat of exchange is equal to 375 mervadies.

The piaſtre of exchange is likewiſe reckoned at 15 rials vellon, and 2 mervadies.——It is proper that the drawer of a bill upon Spain ſhould expreſsly ſtipulate the payment to be made either in gold or ſilver, or the bearer of the bill may ſuſtain a loſs of $1\frac{1}{2}$ *per Cent.*

The Spaniſh ſilver and copper coins, from the above par, may be eſtimated as follows:

A mervadie	0	0	$0\frac{43}{72}$
A quartil = 2 mervadies	0	0	$0\frac{43}{36}$
A rial plate = 17 quartiles, or 34 mervadies	0	0	$5\frac{5}{8}$
A piſtrine = 2 rials plate	0	0	$10\frac{3}{4}$
A dollar, old plate of Seville = 10 rials	0	4	6
A dollar of new plate = 8 rials plate	0	3	7
Mexico ditto	0	4	6
Pillar ditto	0	4	$6\frac{3}{4}$
Peru ditto old Plate	0	4	5
A croſs dollar	0	4	$4\frac{3}{4}$

The

The gold coins are piſtoles and their fractions: the piſtole is worth 4 dollars, or 17*s.* 11*d.* and the fractions in proportion.

The courſe between Britain and Spain is always below par, from 35 to 40 pence *per* piaſtre.

Examples of exchanges with Spain.

Exam. 1. London remits to Cadiz *L.* 576 : 12 : 2¾ Sterling, exchange at 37⅞*d. per* piaſtre; how much will be received for this remittance at Cadiz?

d. *piaſt.* *L.*
37⅞ : 1 :: 756 12 2¾
20
303 11532
12
138386
8
piaſt. ri. mer.
303) 1107094 (3653·775 = 3653 6 7 *Anſwer.*
1980
1629
1144
2350
2290
1690
175

Exam. 2. Cadiz remits to London 3653 piaſt. 6 ri. 7 mer. at 37⅞ exchange *per* piaſtre; what will the remittance amount to in London?

3653·775

1/10	365.3775 = 2 *s.*
1/2	182.6887 = 1
1/8	22.8361 = 1¼
1/8	5.7090 = ¼
	576.6113 = *L.* 576 12 2¾ *Anſwer.*

Rials vellon are reduced into rials of exchange, and the contrary; piaſtres effective into rials of exchange, and rials vellon, as in the following examples?

Exam. 1. Reduce 5005 ri. 16 mer. vellon to rials of exchange.

ri.

ri.	mer.
5005	16
	$8\frac{1}{2}$

40044 = the product of 8, to which 4 is added for 16 mer.
$2502\frac{1}{2}$ = the product of $\frac{1}{2}$
$4)42546\frac{1}{2}$ = the product of $8\frac{1}{2}$ quarts in a rial vellon.
$4)10636\frac{5}{8}$
$2659\frac{5}{32}$ rials of exchange. *Answer.*

Exam. 2. Reduce 2659 ri. 5 mer. of exchange, to rials vellon.

2659 5
16 quarts in a rial of exchange.
$8.5)42546\frac{1}{2}$
Rials 5005 16 mer. vellon. *Answer.*

Exam. 3. Reduce 250 piaſtres effective to rials vellon.

8
2000
$8\frac{1}{2}$
16000
1000
16) 17000
1062 16 mervadies vellon. *Answer.*

In moſt of the inland towns of Spain they keep their accounts in mervadies, hundreds and thouſands of mervadies, and exchange upon the ducat of 375 mervadies.

EXAMPLE.

Spain is indebted to Britain in 5745 ℔ 575 mervadies, at 52*d.* Sterling *per* ducat of 375 mervadies; how much Sterling will even the account in Britain?

5) 5745 ℔ 575
12) 1149.115 for 4*s.* Sterl.
95.759 for 4*d.*
L. 1244.874 = *L.* 1244-17-6 *Answer.*

Exchange *with* Portugal.

In Liſbon, and, in general, throughout the Portugueze dominions, accounts are kept in milreas and reas, reckoning 1000 of the latter to one of the former. The milrea is no real coin, but an imaginary piece of account, of which a cruſado of ſilver contains $\frac{480}{1000}$, or 0 ℔ 480 = 480 reas. The par of a milrea is 5*s.* $7\frac{1}{2}$*d.* according to which the gold monies of Portugal are as follows:

| | | |

The piece of 3 ℔ 200 quarter Joannes - - - - - £. 0 18
Ditto of 2 ℔ 400 half moidore - - - - - - 0 13
Ditto of 1 ℔ 600 $\frac{1}{8}$ Joannes - - - - - - - 0 9
Ditto of 1 ℔ 200 quarter moidore - - - - - - 0 6
Ditto of 0 ℔ 800 $\frac{1}{18}$ Joannes or teſtoon piece - - - 0 4

The ſilver monies as follows:

The cruſado of 400 reas not ſtamped - - - - £. 0 2
Ditto of 480 reas ſtamped in 1643 - - - - - 0 2
The 12 vintin piece of 240 reas - - - - - - 0 1
The 5 ditto of 100 reas - - - - - - - 0 0
The 2½ vintin ditto of 50 reas - - - - - 0 0

The copper coins as follows:

The vintin piece of 20 reas - - - - - - 0 0 1

The half and quarter ditto, according to the ſame proportion.

The courſe of exchange betwixt Britain and Liſbon is betwixt 5 and 5*s.* 8*d.*

EXAMPLES.

Exam. 1. London remits to Oporto *L.* 578 : 19 : 6, exchange at 5*s.* 3*d. per* milrea; what will be received at Oporto?

s.	*d.*		*m.*		£.	*s.*	*d.*
5	3	:	1	: :	578	19	6
4					20		
21 threepen.					11579		
					4		
					3)46318		
					7)15439 ℔ 333		
					2205 ℔ 619		*Anſwer.*
					mil.	*reas.*	

Exam. 2. Oporto remits to London 2205 ℔ 619, exchange at 5*s.* 3*d. per* milrea; how much Sterling will this be reckoned at in London?

4) 2205.619
20) 551.40475 at 5*s.*
27 5702375 at 3*d.*
578.9749875 = *L.* 578 - 19 - 6 *Anſwer.*

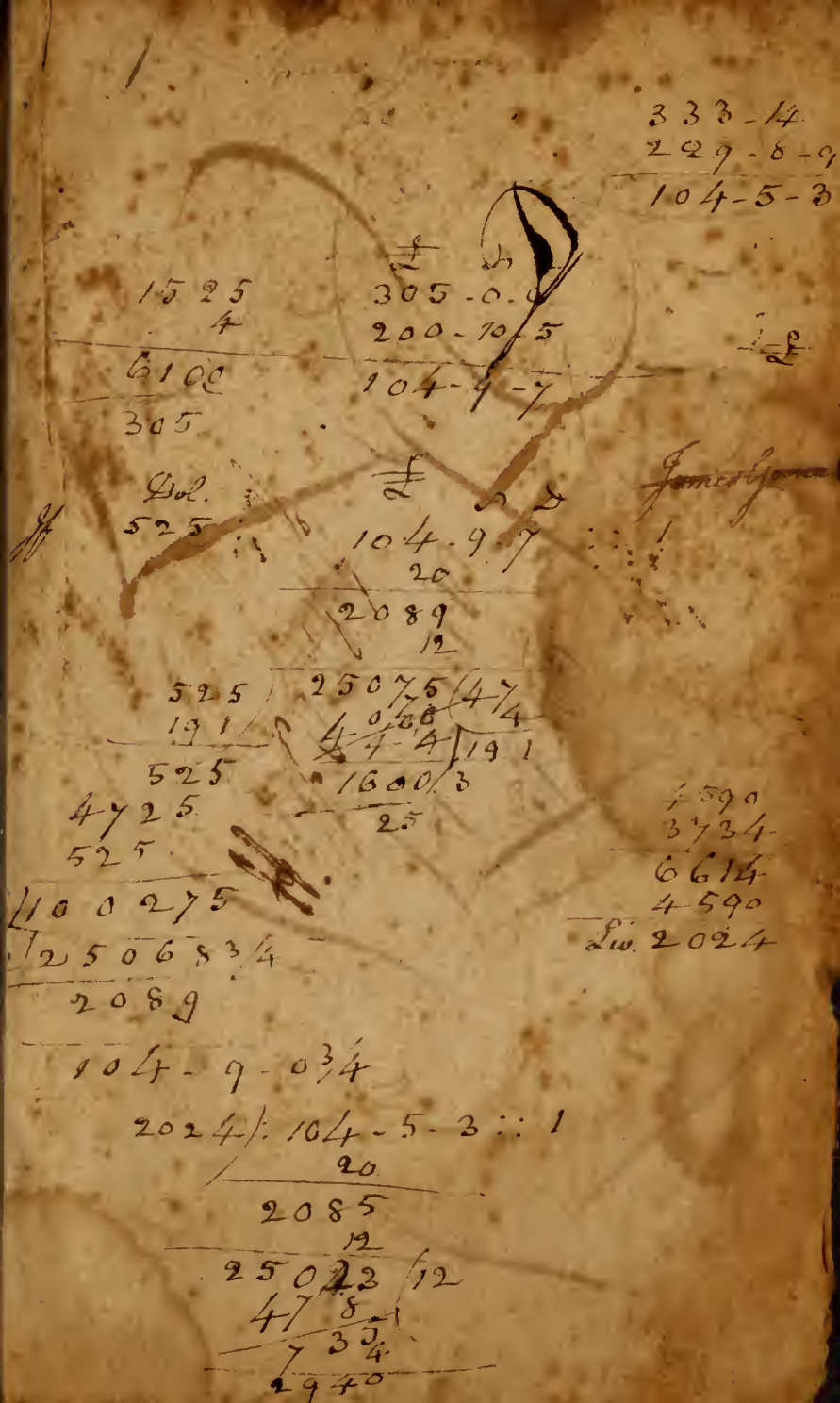
Exchange *with* Genoa.

St. George's bank hath a prodigious ſway in the republic of Genoa, and is conſtituted of ſuch branches of the public revenue as hath been mortgaged by the government for the payment of ſuch ſums as have been borrowed during the exigencies of the commonwealth. The adminiſtration is during life, by which means it hath become a kind of inferior ſenate, which often breaks the uniformity of their ariſtocratic government.

Accounts are kept in the bank in piaſtres or pezzoes, which are divided into ſoldi and denari, as the Britiſh pound; but ſome of the merchants keep their accounts in lires or liras, ſoldi and denari, divided as before: this money is only $\frac{1}{5}$ of the value of the other, as the Scots money is $\frac{1}{12}$ of Sterling.

The par of { a pezzoe or piaſtre is 54*d.*
a lire or lira - - 10$\frac{4}{5}$

According



1.

333-14
229-8-9
104-5-3

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305-0-0
200-10-5
104-9-7

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4-4-4 | 191
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4590
Liv. 2024

2024 | : 104-5-3 :: 1
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2085
12
25023 (12
478
735
4
2940

4 240
80
60
140
240
120
60
180